THE

Parliamentary Regiſter;

OR

HISTORY

OF THE

PROCEEDINGS AND DEBATES

OF THE

HOUSE OF COMMONS;

CONTAINING AN ACCOUNT OF

The moſt intereſting SPEECHES and MOTIONS; accurate Copies of the moſt remarkable LETTERS and PAPERS; of the moſt material EVIDENCE, PETITIONS, &c. laid before and offered to the HOUSE,

DURING THE

THIRD SESSION of the FIFTEENTH PARLIAMENT

OF

GREAT BRITAIN.

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HOUSE of COMMONS,



In the THIRD SESSION of the

Fifteenth Parliament of GREAT-BRITAIN.

May 8, A. D. 1783.

THE Lords sent down the amendment made by them in the bill carried up by the Commons, for opening the intercourse with America, by repealing such laws as imposed a necessity that ships coming to this country from America, should be furnished with certificates and other documents. In that bill there was a clause which gave to the King and Council a power of making whatever regulations they should deem necessary; but the duration of this power was limited to six weeks. The amendment made by their Lordships was, an extension of the duration of this power to the 27th of December, from the day the bill should pass into a law.

The Speaker observed to the House, that as the bill empowered the Crown to impose duties, it was, strictly speaking, a Money bill, and therefore the House could not, consistent with its own orders, suffer the Lords to make any amendment in it. In order to prove it clearly to be a Money bill, he read a written opinion of one of his predecessors in that chair (the late Speaker Onslow), from which it appeared that the extension of the powers of a Money bill, by the Lords, was contrary to the exclusive privilege of the Com-

mons, of originating Money bills. The mode of proceeding on the present occasion would be to postpone the consideration of the amendment for three months, and in the mean time order in a new bill, framed according to the Lords' amendment, which should be passed with all possible expedition.

Mr. W. Pitt. Mr. *W. Pitt* agreed that the bill was a Money bill, and therefore that having been amended by the Lords, it ought to be rejected: but still, he could not but condemn a doctrine, which he had yesterday heard laid down, (by Mr. Fox) which went to arraign the right of the House of Peers to give their opinion of what might appear to them an improvident loan; for he held, that they had a constitutional right to give their opinions, and even to transmit them to posterity, if they should think fit, by a protest.

Mr. Fox. Mr. *Fox* said, he never meant to lay down any such doctrine; for it would be very absurd indeed to send a Loan bill to the Lords for their concurrence, and at the same time deprive them of the right of deliberation. What he meant was simply this, that it was not very decent for the Lords to lay down plans and schemes for making loans, which belonged solely to the Commons. He was willing that the amended bill should be rejected, though he was of opinion, that the order of the House, respecting money bills, was often too strictly construed.

The amendment was postponed for three months, and Mr. Fox immediately moved for bringing in a new bill to the same effect, which was verbatim the same with the amended bill sent down by the Lords. The motion passed; the bill was brought in and read twice, without opposition; and as there were no blanks in it to fill up, it was not ordered to be committed but to be engrossed and read a third time to-morrow; this being previously understood, that as the bill was in every respect the same as that which was rejected, except in the single amendment made by the Lords, the principle of the bill should not be debated to-morrow, but merely the amendment.

Mr. Eden. Mr. *Eden* did not know upon what ground the amendment had been proposed in the upper House; for his part, he did not think it necessary, even though the duration of the power had been more limited; for a proclamation issued, while the power existed, would be in force even after the power should expire. He quoted a case in point: the American commission, in which he had the honour to have been included, expired

pired on the 2d of June, a few years ago; trade was carried on with America, under the authority of the proclamation of the Commissioners: a doubt arose, on the preceding 30th of May, relative to the manner in which the trade might be continued after the expiration of the commission; the crown lawyers were consulted, and one of them, a noble Lord, that lately held the Great Seal, was of opinion, that a proclamation being issued before the 2d of June, when the commission was to expire, would be valid, even after the commission should expire. The principle of this opinion might be applied to the case in point.

The conversation on this business ended here; the third reading was fixed for to-morrow. The House then proceeded to hear counsel in the case of Sir Thomas Rumbold.

Adjourned.

May 12.

The order of the day was read for the House to go into a Committee of Supply, upon which Mr. Ord took the chair.

Lord *John Cavendish* rose, and stated to the Committee, that several of the taxes having proved deficient, it was necessary to move for several sums to make good those deficiencies, which he did, as follows:

That a sum, not exceeding 46,444l. 0s. 11d. be granted to his Majesty, to replace to the sinking fund the like sum paid out of the same, to make good the deficiency on the 5th day of July, 1782, of the fund established for paying annuities granted by an act, made in the 31st year of the reign of his late Majesty, towards the supply granted for the service of the year 1758.

That a sum, not exceeding 160,191l. 8s. 8¼d. be granted to his Majesty, to replace to the sinking fund the like sum paid out of the same, to make good the deficiency, on the 5th day of July, 1782, of the fund established for paying annuities granted by an act, made in the 18th year of the reign of his present Majesty, towards the supply granted for the service of the year 1778.

That a sum, not exceeding 63,888l. 8s. 7½d. be granted to his Majesty, to replace to the sinking fund the like sum paid out of the same, to make good the deficiency, on the 5th day of July, 1782, of the fund established for paying annuities granted by an act, made in the 19th year of the reign of his present Majesty, towards the supply granted for the service of the year 1779.

That a sum, not exceeding 141,879l. 7s. 7½d. be granted to his Majesty, to replace to the sinking fund the like sum paid out of the same, to make good the deficiency, on the 10th day of October, 1782, of the fund established for paying annuities granted by an act, made in the 20th year of the reign of his present Majesty, towards the supply granted for the service of the year 1780.

That a sum, not exceeding 138,682l. 17s. 4d. be granted to his Majesty, to replace to the sinking fund the like sum paid out of the same, to make good the deficiency, on the 10th day of October, 1782, of the fund established for paying annuities granted by an act, made in the 22d year of the reign of his present Majesty, towards the supply granted for the service of the year 1782.

That a sum, not exceeding 282,502l. 8s. 2d. be granted to his Majesty, to make good the deficiency of the grants for the service of the year 1782.

These motions were severally agreed to, and ordered to be reported.

The Hon. J. Townshend. The honourable *John Townshend* then moved, that a sum, not exceeding 451,989l. 12s. 11d. be granted to his Majesty, for the ordinary of the navy, including half-pay to sea and marine officers, for the year 1783, and

That a sum, not exceeding 311,843l. 1s. 4d. be granted to his Majesty, towards the buildings, rebuildings, and repairs of ships of war in his Majesty's Yards, and other extra works, over and above what are proposed to be done upon the heads of wear and tear, and ordinary, for the year 1783.

Mr. Buller. Mr. *Buller* said, a particular part of the House had, on all former occasions, reprobated estimates which he was confident were just, and he hoped they themselves were now convinced of it. Indeed they must, for he saw they followed the same steps in making the present estimates, as was the rule of office when he had the honour of sitting at the Admiralty Board; but he could not help remarking to the House, that there appeared a strange conduct in the Admiralty, having granted a pension of 400l. per annum to a Mr. Jackson. The reason why he thought it strange was, that Mr. Jackson, who every person must allow was probably the most useful man at the Board, should be dismissed, when he was full as capable of doing his business as ever; therefore, although he certainly deserved the pension granted, and indeed a much larger sum, he could not help wondering at the manner

manner in which the public money was squandered, by removing a man from office, and giving him a penſion, merely to make room for another. He ſaid, it was highly neceſſary the Houſe ſhould know, who Mr. Jackſon was. Mr. Jackſon had been for many years in the Navy Office, and was Secretary to that Board in the year 1766, when Sir Charles Saunders came to preſide at the Admiralty. Mr. Jackſon was then ſtrongly recommended to the notice of Sir Charles Saunders by the late Earl of Chatham, to whoſe favour and partiality he had proved himſelf fully entitled, by his official conduct in ſuch buſineſs as the Earl of Chatham had to tranſact at the Navy-Office. Sir Charles, in conſequence of the Earl of Chatham's recommendation, took Mr. Jackſon immediately into the Admiralty Office, and there he had continued till early in the laſt year. Mr. Buller ſaid, during the time he had ſat at the Admiralty Board, there had been an infinite deal of buſineſs in the office, and he had ſeen the diſpatch of it very materially benefitted, by the great attention, aſſiduity, and diligence of Mr. Jackſon. A more able and a more honeſt man never ſerved the public. Mr. Jackſon, to his knowledge, was at this time in full poſſeſſion of all his talents; and as capable and as willing to ſerve the public as ever. Why, therefore, Mr. Jackſon, was to be diſcharged from actual duty, and the public put to the expence of a penſion of 400l. a year, he ſaw no reaſon whatever. He complained of the enormous amount of the preſent eſtimates of the navy extraordinaries; which he declared exceeded the ſum aſked for at the end of the laſt war, for the ſame ſervice, in more than 200,000l. This, he obſerved, gave but a bad ſample of the parſimony and œconomy, that it was agreed on all hands were ſo neceſſary to be adhered to in order to recover the country, and reſtore it to its former degree of ſtrength. He remonſtrated againſt the promotions as an unneceſſary burden to the country. He ſaid, he was aware, he ſhould be anſwered, that at the end of a war, they were in ſome ſort unavoidable; but he ſhould ſtill contend, that there was no occaſion for ſo many promotions having been made.

The Honourable *John Townſhend* replied to Mr. Buller's remark, as to the exceſs of the extraordinary this year, over that of the year immediately after the concluſion of the laſt peace, and ſaid, it was true, that only 10,000l. was then aſked, but that the fact was, that ſum was found to be by no means adequate to the ſervice, and the next year 200,000l. more

The Hon. J. Townſhend.

more were asked and voted, and ministers at the same time blamed, for not having asked for enough at once. Mr. Townshend stated, that in the present extraordinary was included the sum for Lord Rodney's prizes, which the Admiralty, under the peculiar circumstances of the case, did not chuse to take upon themselves to pay, till they had the sanction of Parliament for the measure. The claimants, Mr. Townshend said, had given the Admiralty a great deal of trouble upon the occasion, and had been extremely clamourous for their money; therefore the money was absolutely necessary to be voted. If, however, the honourable Gentleman would deduct that from the amount, and allow for the money voted the second year after the conclusion of the peace of Paris, he would see, that the present estimate for the extraordinary exceeded that at the end of the last peace, but in a few thousand pounds, and when the uncommonly extensive nature of the war was considered, surely the excess would not be deemed very unreasonable.

Mr. Hopkins.

Mr. *Hopkins* said he perfectly agreed that the old mode of estimate was the proper one, and he hoped no other would be adopted, but so far was he from agreeing with the honourable gentleman over the way [Mr. Buller] that too much was now asked for, he rather thought the reverse. The sum asked last year was undoubtedly extremely large, and why was it so? Because the sum asked for several preceding years had been far too small, and by no means adequate to the public exigency. By saying this, Mr. Hopkins declared he did not mean to blame the Earl of Sandwich, or any particular Board of Admiralty. He carried his blame much higher; it lay, in his mind, wholly with the noble Lord who had presided over the government of this country at the commencement and during the progress of that accursed, ruinous, and destructive American war. It was that noble Lord alone who was to blame; he, who, when the American war broke out, had the effrontery to tell that House, "that there was not a probability even of the House of Bourbon taking any part in the quarrel." He declared, he could not apply a milder term to the noble Lord's conduct in this particular, than calling it effrontary. Mr. Hopkins said, the noble Lord must either have been a miserable politician not to have foreseen that the House of Bourbon would engage in the war, or he must have knowingly deceived the House by the assertion to which he had alluded. But he would not pay the noble Lord's talents, as a politician,

tician, so bad a compliment as to suppose that he did not foresee what happened. He was persuaded he did foresee it, but that he was obliged to delude the House, in order to induce gentlemen to support him in his measures; he knew there was no other way of leading gentlemen into the American war, and that had he done his duty, and demanded such supplies for the navy, as were actually necessary to put our marine on a footing to cope with France and Spain, he would have found some difficulty in getting the money; but let the difficulty be what it might, the noble Lord ought to have met it fairly, to have stated it to the House, and not to have misled them as he did.

Lord Mulgrave.

Lord *Mulgrave* defended the conduct of the Earl of Sandwich, and insisted that he had proved himself an able, upright minister, and that whenever his conduct came fairly to be enquired into, and the prejudice naturally attending unsuccessful enterprizes was thrown aside, the public in general would be of the same opinion. He wished to draw the attention of the Committee to what he thought a material point, which was, the dreadful situation of a number of persons who materially were affected by a reduction of the navy, he meant officers' widows, their support depending on the number of men employed, it being customary in the navy to appropriate the pay of one nominal man in every 100 seamen to make a fund for the benefit of officers' widows, and in war time it generally produced from 45 to 30 pounds per annum for each widow; but in times of peace, it did not produce more than from 18 to 12 pounds per annum each, which certainly was not a fit recompence. Now, when it was considered, that this sort of pension was not generally paid to all widows of captains and lieutenants, but only to a very few: and to such merely as were reduced to necessity, and had no other means of a livelihood; his Lordship said, he trusted that these circumstances, added to the consideration, that they were the widows of brave and deserving officers, who had spent their whole lives in the service of their country, would induce the House to come into a proposition which he meant to bring forward at a fit opportunity in their behalf. As soon as the House was resumed, his Lordship said, he would move for certain papers that were necessary to be upon the table, when he should bring forward the proposition to which he had alluded. The noble Lord then remarked to the Committee, that what the honourable gentleman (Mr. Townshend) had stated, rela-

tive to the present being the war establishment, was certainly true; but as there would be a reduction of the men, he hoped to see the saving on that head appropriated to the use of augmenting the navy, that when another war broke out, we might have a sufficiency of ships. His Lordship animadverted on Mr. Buller's objections to the different heads of the estimates, and particularly answered that with regard to the promotions. These his Lordship justified as peculiarly necessary. He said, at the end of a war in which few officers had got much, preferment was a thing they looked up to as infinitely preferable to every consideration of emolument. It was that sort of encouragement, which best gratified the honest pride of those men, who readily risqued their lives in the service of their country, and he hoped never to see that emolument with-held, or dealt out with a niggardly hand. In the promotions now made, he thought the measure of preferment too short. It did not extend far enough. Having dwelt for some time on this, he came to the consideration of the Admiralty pensions, and particularly that of Mr. Jackson. He praised that gentleman's integrity and talents, and said, he thought his services, both at the Navy Board and in the Admiralty Office, fully entitled him to such a remuneration as a pension of 400l. a year amounted to. He also argued in justification of the putting the public to a trifling expence, for the sake of providing for persons, who had long served, in order to make way for such regulations of office, as were most likely to accommodate the dispatch of the national business. The present Sub-secretary of the Admiralty, his Lordship declared, was acknowledged to be one of the ablest men in any office in the kingdom, and he said, it was well known, notwithstanding Mr. Jackson's merit and assiduity, that all the secret and confidential business of the Admiralty was done by the present Sub-secretary, during the whole continuance of the war.

Capt. Brett. Captain *Brett* spoke in favour of the estimates, and said that another reason of their being so large, was owing to a number of ships having been contracted for, which were now building, and of course must be paid for.

Sir Grey Cooper. Sir *Grey Cooper* said, it appeared very extraordinary to him, that a noble Lord should be attacked by the honourable gentleman who spoke last but one, in so violent a manner during his absence, and that without its having the least reference to the question before them. Why the noble Lord was not in his place, he knew not; but he was persuaded, he did not deserve

deserve to have any expression, that he had made use of in that House termed effrontery. With regard to the particular expression, which a worthy gentleman (for whom he had very great respect) had quoted, he for one did not remember that the noble Lord used it in the manner, in which that worthy gentleman had charged it upon him. Certain he was, the noble Lord never meant to deceive the House with respect to the House of Bourbon, and no man could say, that France and Spain might not at one time have held a language, as well as acted in such a manner, as to justify the noble Lord in question, or any other person in declaring, that the House of Bourbon would not interfere in the quarrel. Sir Grey observed, that the honourable gentleman had himself confessed that the House would not have granted a sum sufficiently large for the navy, had his noble friend asked it? He farther defended Lord North's conduct in the war, and concluded with saying, that why the severe remark thrown out by the worthy gentleman had never been made before, why it had been for so long a period kept in reserve, why it was made at that moment, and more especially in the absence of the noble Lord, was a matter best known to the worthy gentleman.

Mr. Hopkins.

Mr. *Hopkins* said, he had frequently used as severe language in the presence of the noble Lord alluded to, as what he had done to-day; and though he lamented his absence on the occasion, yet he saw no cause for his neglecting his duty, when he must have known that business of importance was to come before the House.

Capt. James Luttrell.

Captain *James Luttrell* said, he had been two years absent from politics, yet he could not subscribe to what the noble Lord (Mulgrave) had said relative to Lord Sandwich; for he thought he had been the chief cause of our navy being in the wretched state it was at the commencement of the war, as well as in the mismanagement of the navy through the whole of its progress: let the House look to the East Indies. What was the case with us there? The French and we had run a race who should get there first, and yet we found a French frigate had arrived there full four months before Sir Richard Bickerton. Perhaps the whole of our possessions in India depended upon the circumstance. Sir Richard Bickerton's orders ought therefore to be laid open to the public, that it might be known how it happened that he had been sent out so late, and who was to answer for the consequence; and in his opinion he had shamefully misap-

plied the public money; he paid many compliments to Lord Keppel, who, he said, was as brave and as experienced a seaman as ever stepped into a ship. He next reprobated the idea thrown out by Lord Mulgrave, of employing the money arising from the reduction of seamen to the building of ships. He wished, he said, to see the seamen employed, and not suffered to emigrate, as he understood they were compelled to do. He wished to see our ships better manned; for it had been customary to send out ships in peaceable times not half manned; and if an occasion should happen for those ships to fight, what must be the consequence? He said, the Russian men of war should be a pattern for us; they were always what men of war ought to be; they were well manned, and fit for any service whatever. He had no objection to the navy being augmented; but they should not turn the chief of their mind to ships, and on an emergency have ships, but no men. He appealed to the noble Lord's experience as an officer, whether during the last war the want of able seamen, and the difficulty of procuring a sufficient number to man our men of war with to their full complement, had not been felt as an inconvenience extremely detrimental to the service? He said, he had the honour to command a seventy-four gun ship, and what sort of a situation would he be in, if ordered on the pressure of a sudden exigency to go out to sea without having a crew of good seamen on board? Let the House consider what was the condition of the marine of other countries, and the aim of their goverments. They were looking a century forwards, in order to crush our maritime power, and we were looking a century backwards. Was that wisdom? was that policy? Captain Luttrell reasoned this very ably, and condemned the Admiralty administration of Lord Sandwich severely.

Lord Mulgrave.

Lord *Mulgrave* said, he certainly never meant to have ships go to sea half manned, and assured the Committee, as a professional man, it was not possible for him to have argued in so preposterous and absurd a manner, as if he thought ships were of any use without a sufficient number of sailors to man them. He must know, as well as the honourable gentleman, the very great inconvenience of not having fit and able seamen on board, and he certainly never meant to reason as if he felt a contrary sentiment. With regard to the Earl of Sandwich, he would venture to say, this country was under great obligations to that noble Lord. His extraordinary talents, his known application and attention, and his perfect knowledge of all the detail of the Admiralty-office business,

qualified

qualified him in a peculiar manner to preside in that department; and while he had presided there, the navy had derived many material advantages from his exertions. It was to that noble Lord that it was owing, that the guardships were so good as they were now. Formerly any old ships, with old rigging, made up any way, and having about 100 or 150 hands on board, were thought good enough for guardships. If a war broke out, they could not be put into commission with any sort of dispatch. Whereas now, the guardships were some of the best in the navy, their rigging excellent, and they were in such a condition, as to be capable of being sent to sea at a short notice. His Lordship mentioned other proofs of Lord Sandwich's able administration as a marine Minister, and said, that the being an able seaman, and a brave and judicious officer, was not of itself a source of sufficient qualification to make a good First Lord of the Admiralty.

Captain Luttrell.

Captain *Luttrell* again entered into a charge against the administration of Lord Sandwich, and said, that owing to his misconduct, our possessions in the East Indies were in the utmost danger; for the lateness of Sir R. Bickerton's fleet arriving, had given Monsieur Suffrein, for a long time, a great superiority over us; and the reason of Sir Richard's stopping on the voyage, he could not account for.

Gen. Smith.

General *Smith* said, that important news had that day arrived from India, and both Sir E. Hughes and Sir R. Bickerton had left the coast of Coromandel totally to the mercy of the enemy, and what the consequence would be, God only knew. He insisted, that instead of Sir R. Bickerton's going to Bombay, he ought to have gone to Anjango, where he would have learnt the situation and force of the enemy.

Governor Johnstone.

Governor *Johnstone* insisted, that Lord Sandwich was highly meritorious in having sent out that fleet, and would by no means allow that it was proper to be continually reprobating the conduct of any man, without coming to some specific charge. He called on Captain Luttrell to make a charge, and desired to know how Sir R. Bickerton could take over 5000 troops without touching at some place on his voyage; and if he had not touched at the Brazils, where was it possible for him to have stopped? He insisted that Sir R. Bickerton had at all events made an uncommon quick passage; but what were his motives for going to Bombay, he acknowledged required some explanation, and especially as he had seen his orders. He next adverted to what General Smith had men-

tioned relative to Anjango, and would by no means allow that it would have been proper for the fleet to have gone there, as the enemy would have heard of their approach much ſooner than Sir Edward Hughes.

Captain J. Luttrell.

Captain *James Luttrell* ſaid, the honourable gentleman was as much bound to ſtate a charge as he was.

Governor Johnſtone.

Governor *Johnſtone* ſaid, the only point upon which any charge could be ſuppoſed to reſt againſt Lord Sandwich, with regard to the ſending of Sir Richard Bickerton, muſt be for his touching at the Brazils. He would ſtate a few ſpecific facts, and let the honourable gentleman's profeſſional knowledge, as they depended upon ſeamanſhip, grapple with thoſe facts. The Governor then ſaid, there was an eſſential difference between a commander's going to India with a fleet, and going there with a ſingle ſhip. Sir Richard Bickerton went out with a fleet, and had on board a number of troops. It was in ſhort the compleateſt reinforcement that this country had ever ſent out, and the voyage was, of all others, the beſt conducted. It would have been madneſs for Sir Richard Bickerton, ſo circumſtanced, to have gone the length of India without touching ſomewhere, and where could he touch ſo well as at the Brazils? He did ſo; he by that means got his troops into good health, carried them all well to India, and arrived there in a remarkably ſhort ſpace of time. The Governor ſtated, that the race was not between Sir Richard Bickerton and Monſieur Suffrein, but between Sir Richard and a French commander ſent out with troops ſince, who had gone round the Cape, got his men all ſickly, and was actually diſtanced by Sir Richard Bickerton. The Governor acknowledged there was ſomething in Sir Richard's going into Bombay that called for explanation; he had ſeen his orders, and there was nothing in them that related to ſuch a circumſtance.

Sir William James.

Sir *William James* begged to ſay a few words upon the ſuppoſed demerit of the Earl of Sandwich, reſpecting the orders given to Sir Richard Bickerton. He believed the orders were very proper; and he alſo believed they had been very properly executed. It were to be wiſhed, no doubt, that he had arrived ſooner in India; but if we were to reaſon from events, there were numberleſs inſtances of the like kind to be regretted. It was aſked why a ſingle ſhip arrived there ſo long before him? Sir Richard had a very large convoy under his charge, which carried near 5000 troops; a force ſo exceedingly neceſſary to the ſituation and preſervation of

India,

India, that it would have been highly imprudent to have trusted them upon the seas without protection.

General *Smith* said, if he did not rise, and take some notice of what the honourable gentleman had just said, it might be supposed that his argument had his assent, which he would by no means admit. He denied that Sir Richard Bickerton had done right in going in the track in which he had sailed, and then going to Bombay. He said, he had not seen Sir Richard's orders, but all India rang with complaint on that subject. Instead of going as he did, he ought to have gone to Anjango; and had he done so, all would have been right, as he would have received notice of the enemy much sooner in the one way than the other. Gen. Smith.

Sir *William James* said, the honourable General was a very good general by land; he had given proofs of it; and if he might be allowed to vie with him in any thing, he hoped it would not be deemed presumptuous to do it in the character of a seaman. The honourable General had said, "Why did not Sir Richard Bickerton go to Anjango for news?" but the honourable General did not consider that the westerly monsoon prevailed, and that if he had done so, and Bombay had been in the most imminent danger of falling in a day or two, it was so far to leeward, that Sir Richard could not, with his convoy, have got up to its relief in much less than two months; whereas, by meeting the Bombay cruizers with intelligence, in the latitude of 18, 45, or near 19, and sixty leagues from the shore, he had all India at his command, and could have proceeded with ease where it was thought most necessary for the public good. Sir William James.

General *Smith* said, he had himself made that passage at the very same time of the year in less than two months considerably. Gen. Smith.

Sir *John Jervis* said, it became us to look at the navy of other powers, and to copy their example in keeping up a respectable marine. We might probably be soon at war again; and under such a prospect, to go to an immediate and considerable reduction of our maritime force, would be impolitic in the highest degree. He hoped, therefore, the Committee would not be run away with by idle reasonings about the necessity for parsimony. Proper expences were, in his mind, the best œconomy; and he knew of no species of expence so well worth its cost to the country, as the preserving a degree of naval strength that could be depended upon as an effectual security. Sir John Jervis.

Mr. *Aubrey*

Mr. Aubrey Mr. *Aubrey* ſaid, that he was at all times unwilling to obtrude himſelf on the attention of the Houſe; but that, in the preſent inſtance, he ſhould conſider it as ſhrinking from the ſmall degree of reſponſibility, which belonged to the office he had lately quitted. He ſhould feel himſelf wanting to the noble Lord, (Lord Keppel) who ſome time ſince filled a place of high reſponſibility at the Board of Admiralty, to which he was then returned, if he did not claim the indulgence of the Houſe to a few words, which he thought himſelf obliged to offer in reply to two or three objections that had been made by an honourable gentleman (Mr. Buller) to the conduct of that Board. That with reſpect to the enormity of the whole amount of the eſtimates, it ſhould be remembered that, though they were taken into conſideration in a time of peace, they were formed in the heat of war; that it was by no means a peace eſtabliſhment; that the firſt year of a peace was, of neceſſity, nearly as expenſive as the laſt year of a war. That ſome ſavings, however, would certainly be made in diminution of the preſent eſtimates; but that he could ſee no objection to applying that ſurplus, whatever it might be, towards the payment of the navy debt, or to any other ſervice the public exigencies might require. That with reſpect to the article of penſions, he believed he might leave the juſtification of that article to the feelings of the Houſe. That ſuperannuated and wounded officers ſhould meet with ſome return from their bounty, that their widows ſhould be thought objects of the public protection, were points that would not, he believed, be contended by any member of the Commitee. As to other penſions paid by the Admiralty, it muſt be obſerved, that they were not granted by the Admiralty, but by the King in council. That there was however one penſion, among thoſe included in the preſent eſtimate, granted by the Admiralty itſelf, to an old and faithful ſervant of the Board. That that penſion of 400l. a-year, granted to Mr. Jackſon, the Under Secretary, on his retirement from office, was authoriſed by long eſtabliſhed precedent, and juſtified by his particular merits and ſervices. He had ſerved above twenty years as a clerk in the Navy Office, (the beſt ſchool to prepare him for the Admiralty) and near twenty years as Under Secretary to the Admiralty. Near forty years of his life had been employed in places of great labour and truſt, which he filled with equal diligence and fidelity.

fidelity. That with respect to the promotions that were complained of, he would readily admit that this was no period for national profusion; on the contrary, that the most rigid œconomy, in the expenditure of the public money, was become the peculiar duty of administration in every department of the State. That he wished to God that principle had always been adhered to in the department, of which he had lately the honour to make a very inconsiderable part. That the navy of this country would then have borne some proportion to the enormous sums that have been appropriated to its service; but that in public, as in private transactions, there was an excess of œconomy that tended to defeat its own purpose; and that he took this to be the description of that parsimony, the neglect of which the honourable gentleman (Mr. Buller) had so much censured. That the promotions that had been thus complained of, consisted of 39 masters and commanders, promoted to the rank of Post Captains; and of twenty Lieutenants, who had been made masters and commanders: that the promotions of the first class had conferred rank without any additional pay, and would not be attended with the slightest expence to the public; that the promotions of the second class had undoubtedly loaded the half-pay establishment with an additional payment of three shillings a-day to twenty deserving officers of the fleet; that this was the whole of the expence incurred by those promotions; and he would venture to say, that those marks of approbation bestowed by the measure in question, at so small an expence, upon so considerable a number of officers, who had added to the glories of the British flag, would neither excite the censure of the Committee, nor a murmur among the people who were represented there. That it was fresh in every body's memory to what distresses the Lieutenants of the navy were exposed, by the reduction that took place at the last peace; and it was well known that Lord Chatham was strongly affected with the distresses of the reduced officers of the navy, and that he had intended a plan for their relief, which his removal from power prevented from being carried into execution. That in a country where there were few badges or orders to distinguish merit, such a measure as that he was defending, was the only means, at the end of a war, of giving encouragement to a favourite service. That if the peace was not to be lasting, the mischief disappeared; for in case of fresh wars, fresh promotions must follow of

courſe; but that if, on the contrary, the preſent peace ſhould (as he hoped it would) prove ſecure and permanent, in that caſe it would ſurely be deemed good policy to have ſent a number of gallant officers on ſhore pleaſed and contented with the ſervice; it would ſurely meet with the approbation of every friend to humanity, that ſuch a number of them had been reſcued from a tedious ſtate of want and diſappointment; and ſurely the honour of the nation muſt be allowed to have been conſulted in ſtamping the marks of public gratitude upon thoſe, who had deſerved well of their country.

Sir Joſeph Mawbey.

Sir *Joſeph Mawbey* roſe and ſaid, he did not mean to object to the motion then before the committee, but he wiſhed to know ſomething about our army eſtabliſhment, and what Holland meant to do. He was called to order by

Mr. Dempſter.

Mr. *Dempſter* ſaid, the converſation, he truſted, the Committee would agree, had been ſufficiently miſcellaneous and general; he conceived therefore they would now think it time to confine it to the queſtion. They had been taken into the Eaſt and Weſt Indies, they had touched at the Brazils, and at the Cape of Good Hope; and having thus gone round the globe, and viſited all its quarters, he hoped they would be content to ſtay at home, and neither go into Holland, as the honourable gentleman ſeemed inclined to lead them, nor enquire about the army, when the queſtion ſolely concerned the navy.

Mr. Hammet.

Mr. *Hammet* roſe to be informed, what ſum was appropriated to the payment of navy bills. He hoped and truſted their diſcharge would very ſoon take place, nothing having been paid ſince January, 1781. He ſaid he was convinced from his own knowledge, that any farther delay would add to the injury which the manufacturers and tradeſmen, both of the navy and ordnance had already ſuffered, and wiſhed that conſideration to be attended to.

Mr. Whitbread.

Mr. *Whitbread* would by no means allow that the contracts for building ſhips in private yards ought to go on; he ſaid it always was a rule with merchants, that when they had made a contract, and afterwards found they had no neceſſity for the commodity, they went to the contractor and made him ſome allowance to let them off their bargain, and for his taking the commodity on his own account.

Mr. Brett.

Mr. *Brett* ſhewed the honourable gentleman that his mode of reaſoning was by no means right in the preſent caſe,

afe, for fhips were not like many other commodities, when hey w ere half built the contractor could not take them on his own hands, without you gave him leave to fell them to the enemy, which certainly would never be allowed.

Mr. Whitbread perfifted that he was right.

At length the refolutions were put and agreed to.

Sir George Yonge.

Sir *George Yonge* mentioned that a noble Lord (Newhaven) had fome time ago made a motion for papers relative to the difmiffion of Meffrs. Powell and Bembridge from the Pay Office, which motion had not been enforced, owing to fome circumftances that the Houfe wifhed to be informed of by the Attorney General, before they proceeded farther. Now, as he confidered this bufinefs a matter of no fmall importance, he hoped that the noble Lord would not move for the refcinding his former motion, without giving due notice, and appointing fome day for the purpofe.

Lord Newhaven.

Lord *Newhaven* faid, it was the fenfe of the Houfe, when this fubject was laft difcuffed, that the papers he had moved for fhould not be produced, until the prefent Attorney General had given his opinion, whether he agreed with his predeceffor in office on the profecution, which had been advifed by him againft thofe gentlemen belonging to the Pay-office, becaufe the Houfe being poffeffed of that knowledge, would be better able to judge what fteps it was fit for them to purfue. That thinking by this time the Attorney General had fufficient time to make up his mind on the affair, he applied to-day to his Majefty's Minifters to know their determination; but was told, that the Attorney General was at this inftant indifpofed, but would in all probability be very fhortly fo far recovered, as to be able to be in his place, when he would fatisfy him in every point he could defire. This anfwer, his Lordfhip faid, he thought a reafonable caufe for his not preffing the matter farther at this time. However, that need not prevent the honourable gentleman, if he chofe, from taking up the enquiry, and making whatever motions might ftrike him, as proper on the occafion.

Sir George Yonge.

Sir *George Yonge* replied, he had not the moft diftant idea of urging the noble Lord to proceed with any extraordinary difpatch in the bufinefs; all he hoped or requefted was, that a motion of moment, which had been agreed to by the Houfe, fhould not in a hafty manner be withdrawn, without their being fully warned of the noble Lord's intention to do fo.

Governor Johnstone. Governor *Johnstone* said, he did not understand any private compromise between gentlemen about a question of a public nature. If he had any knowledge of the order of proceeding in that House, no man, when once his motion was agreed to, had any right superior to any other member to dispose of it. The consent of the House was requisite, before the motion could be rescinded, and each individual might with-hold his consent as he pleased. He saw no reason why the papers should not be laid on the table.

Mr. W. Pitt. Mr. *William Pitt* said, he would be the very last person to wish the suppression of this business; however, as the House was not competent to come to any decision now as to the proceedings they would take, until they had previously heard the opinion of the Attorney General, he did not see any mischief which would result from a delay of a day or two. The Attorney General's health would possibly permit him to attend in the couse of that time, and every light would then be thrown on the subject, that might be necessary for the direction of the future conduct of the House.

Lord Newhaven. Lord *Newhaven* said, if on any explanation which might come from the Attorney General, it should be judged right to rescind the motion, gentlemen might rest assured they should not be taken by surprize, but that they should have timely notice.

Mr. Sheridan. Mr. *Sheridan* said, he had been speaking to the Attorney General, and it was his opinion that the prosecution should be continued, which had been ordered by the gentleman he succeeded.

Governor Johnstone. Governor *Johnstone* wanted to know what prosecution should be continued, for he was totally ignorant that there had been any begun, though he was aware that one had been advised.

Mr. Sheridan. Mr. *Sheridan* finding his inability to answer the honourable gentleman's question, told him, the Attorney General would, on his coming down to the House, explain matters perfectly to him.

Governor Johnstone. Governor *Johnstone* now moved, that all instructions given to Sir Richard Bickerton, relative to his reinforcing Sir Edward Hughes in the East Indies, should be laid before the House.

Captain *James Luttrell* seconded his motion.

Mr. Secretary Fox. Mr. *Secretary Fox* said, he did not approve of the motion, because no reason was assigned for the bringing it forward. If the honourable mover proposed instituting an enquiry into the

the business, in order to ascertain where the blame lay, whetherit was in the giving such instructions, or in the executionof them; in that case he confessed he would have little or no objection on the occasion, although he conceived no fair and impartial judgment could be formed, without seeing Sir Richard Bickerton's correspondence, as well as the instructions, because circumstances might have arisen, which might have compelled Sir Richard Bickerton to deviate from his instructions, on the propriety of which no one could give an opinion, without being acquainted of what nature these circumstances were, and this could only be learned from the Admiral's correspondence.

Captain *James Luttrell* said, he would most willingly withdraw the support he gave the motion, as it never entered his head, however reprehensible and unfortunate for this country he thought Sir Richard Bickerton's tardiness in his voyage to India was, that any blame which arose from that delay, was to be imputed to that gallant officer, but to the instructions of the person, who had at that time the management of our maritime affairs; he should therefore be sorry to occasion, in any measure, an enquiry which would not give Sir Richard Bickerton an opportunity of defending himself. Capt. James Luttrell.

Governor *Johnstone* said, he should not persevere in his motion, since those persons who constantly make it a practice to censure the conduct of Lord Sandwich, seemed averse to an investigation which was likely to be set on foot, and which would prove whether that noble Lord was the great criminal they would make the world believe he was. He did not mean to accuse Sir Richard Bickerton of any misconduct, because he was a stranger to the reasons which had induced him to act in the manner he did. Governor Johnstone.

Captain Sir *John Jervas* spoke highly in favour of Sir Richard Bickerton, as a skilful, able, and gallant officer. Capt. Sir John Jervas.

Captain Luttrell and Governor Johnstone declared they intended, by no means, to insinuate any thing to the contrary.

The motion was then withdrawn; and the order of the day was read, for the hearing of counsel on the Anglesea copper-mine bill. After which the House adjourned until to-morrow.

May 13.

The Solicitor General. The *Solicitor General* (Mr. Lee) informed the Houſe, that having in the morning ſeen his learned friend the Attorney General, he had been told by him that the news-papers of this day contained ſome particulars of a converſation which had taken place yeſterday in the Houſe, in which it appeared, that many members expreſſed an earneſt deſire to know if a proſecution was to take place againſt two clerks in the Pay Office; his learned friend, in order to remove all doubts on that ſubject, had requeſted him, ſince health would not permit himſelf to attend in his place, to aſſure the Houſe that it was the joint opinion of the Attorney and Solicitor General, that ſuch a proſecution ſhould be commenced, and that they were determined to bring it on without delay. The Solicitor General declared at the ſame time, that he then pledged himſelf ſolemnly to the Houſe, and to the nation, that nothing ſhould prevent ſuch a proſecution from being commenced as ſpeedily as poſſible.

Mr. W. Pitt. Mr. *W. Pitt* declared himſelf ſatisfied with the ſincerity of the two learned officers of the Crown in this declaration; but he hoped that the Houſe would not be prevented by this, from taking into conſideration the minute of the Treaſury Board relating to the diſmiſſion of the two clerks in queſtion, as it would not at all interfere with the buſineſs of the proſecution, from which it was entirely diſtinct.

Mr. Robinſon. Mr. *Robinſon* thought, previous to that diſcuſſion, the papers moved for ſhould be laid upon the table.

Mr. Pitt. Mr. *Pitt* replied by no means, as they intended to conſider on Monday the propriety of producing thoſe papers.

Sir H. Mackworth Sir *Herbert Mackworth* ſaid, he had ſome months ago given notice of his intention to bring in a bill for the better manning of our navy, but at that time was prevailed on to lay aſide his deſign, on account of the more important matters which then engaged the attention of Parliament. He conceived it would be equally improper to bring in the bill now, as it was ſo late in the ſeaſon, but he would very early next ſeſſion introduce into the Houſe a bill of the nature he had deſcribed.

On the motion that the report from the committee of the votes for the ordinary and extraordinary of the navy be read a ſecond time,

Mr. Buller. Mr. *Buller* roſe and ſaid, that underſtanding the conſideration of the report to be an adjournment of the debate of the foregoing day, he preſumed he had a right, in point of form,

form, to advert to what had paſſed in that converſation. Mr. Buller then took notice of Mr. Whitbread's argument, that it would be politic in Miniſters to compromiſe the outſtanding contracts for new ſhips to be built, and ſave the public from the expence that they would incur, if thoſe contracts were purſued to their full extent. He ſaid, an honourable gentleman in reply to this argument, had anſwered, that men of war were not like other commodities; that after they were partly finiſhed, they were convertible to no other uſe whatever, and that we muſt either take the ſhips and pay all the expence of their completion, or let them fall into the hands of the French and Spaniards. With this reply he could by no means reſt ſatisfied. All ſhips of war were not equally inapplicable to other purpoſes. Frigates, for inſtance, might be turned to mercantile uſe; and he ſaw no reaſon whatever for ſuffering the contractors to build frigates, many of which were ſcarcely begun, to go on building them, when, in all probability, after they were compleated, they would be of no ſervice to the public, but would lie and rot. After enlarging upon this, Mr. Buller ſaid, he never meant to deny the merit of the ſeveral officers whoſe names were to be found in the liſt of promotions; he knew they were all very deſerving men, but what he had quarrelled with, was the number of promotions at a time when the public could ſo ill bear any addition of expence. Mr. Buller alſo again mentioned the caſe of Mr. Jackſon, and ſaid, he was far from meaning to inſinuate that Mr. Jackſon did not amply merit the penſion of 400l. He was thoroughly ſatisfied he deſerved a better reward; but as he was in full poſſeſſion of his talents, and able and willing to continue to ſerve the public, the latter were loſers, as well as Mr. Jackſon, by his being put upon a penſion.

No reply was made, and the report being read a third time, was fully agreed to.

The order of the day was then read for hearing counſel on Sir Thomas Rumbold's bill, after which the Houſe adjourned until to-morrow.

May 14.

The Houſe reſolved itſelf into a committee on Lord Mahon's bill for preventing bribery, corruption, and expences at elections for members to ſerve in Parliament. Mr. Alderman Sawbridge took the chair. The firſt clauſe was read, which enacted, that under a penalty to be ſpecified, no ſum or ſums of money whatever ſhould be given to any elector,

elector, under any colour or pretence of defraying his expences to the place of election.

Mr. Powys. Mr. *Powys* moved an amendment, which would exempt from the penalty, all persons not interested in the success of any candidate: the reason for moving this amendment was, that it was highly proper, that whenever an improper person should become a candidate, the independent freeholders, who had nothing at heart but the good of their country, ought to be permitted to defray the expences of such voters as they should find inclined to oppose the improper candidate.

Ld. Mahon. Lord *Mahon* said, the amendment would entirely defeat the principle of the bill; for if the law should permit any person to give money to the electors, except the mere candidates, the law would, in fact, be evaded, and the candidates would in the end, through the means of their friends, become the real corruptors. He did not want to prevent a candidate from paying the expence of carrying electors to the place of election; his object was to prevent any money from finding its way into the pockets of the voters: post-chaises and coaches might be hired, and the money should be paid to the owners, and not given to the voters, to let them pay it themselves.

Mr. Barrow. Mr. *Barrow* liked the clause very well without the amendment; and he thought it would be proper to subject to a penalty all those who should confine or take away voters; this practice was what, in electioneering language, was called bottling the electors; and was a practice, he said, which prevailed much at Gloucester, and he gave a remarkable instance of it: the voters used to go to some friend of the candidate, before the election came on, and tell him that they intended to vote for his friend; but as they might be intoxicated, they were afraid they might be carried away till the election should be over; to prevent which, they desired they might be accommodated with beds at his house. A couple of electors having done this some time ago, were provided with beds, but not getting as much drink as they expected, they grew dissatisfied with their quarters; which circumstance having reached the ears of a friend to the opposite candidate, he got a ladder up to the window of the room where they were, and got them out; a post-chaise was in waiting, into which they were both crammed, for they were lusty men; the post-chaise carried them about five miles from Gloucester to a gentleman's house; but when the door of the chaise was opened, they were found literally what is called dead votes, for the two men were actually smothered.

Mr.

Mr. *Martin* condemned the practice of defraying the expences of electors; they ought to travel at their own expence, for the elector whose expences were paid for, was not a freeman, but the bondman of the person who paid his expences. Mr. Martin

The question was put on Mr. Powys's amendment, which was negatived without a division.

Mr. *Barrow* then moved the amendment he suggested, for subjecting to a penalty those who should confine or carry away electors—on this the Committee divided, and the amendment was carried. Ayes 55, Noes 47. Mr. Barrow

The Committee then went through the other clauses, and adjourned.

May 15.

Mr. Alderman *Sawbridge* rose to make his annual motion for shortening the duration of Parliaments; he said, that having so often explained his intention on the subject, and so often urged the arguments that occurred to him in support of his opinion, he would not trouble the House with a repetition; all, therefore, that he intended to say for the present was, to assure the House, that if his motion should miscarry this year, as it had hitherto in former years, he was determined to persevere in making it annually, as long as he should have a seat in the house; or until the measure should be adopted by Parliament. Having gathered experience from past defeats, he was resolved that his motion for this year, should be as little liable to objection as possible. He would only then observe, that some gentlemen had the other day, when a motion for the reform of Parliament was under consideration, called the British constitution, "that glorious fabric, the work of ages, and the wonder of the world." It luckily happened, that the debate in which such language was held, was not had in the presence of any foreigners at all versed in the English history; if it had, they must certainly have laughed at the ridiculousness of such a description. Had the gentleman, who used the phrases he had just quoted, forgot, that the British constitution, till the death of that tyrant Charles the First, was a system of the severest despotism, and that the people had no freedom whatever till after that period? Had they forgot that the government of the country antecedent to the tyrannical reign of Charles the First, was always despotic, being at one time a monarchial tyranny, at another an aristocratical tyranny, to which the people had uniformly submitted in the blindest Mr. Alder. Sawbridge.

manner,

manner. In ancient times, indeed, there had existed violent feuds and contests, but they were merely contests for power between the King and the Barons, between the Crown and the great men of the realm, in which the people had no interest; and it was notorious, the people never roused themselves, nor enquired after their rights, much less shewed a spirit of determination to assert them, till the reign of the tyrant Charles the First. It was therefore in later times only that the flame of public liberty had illumined our constitution; and it was indisputable, that it had burnt brighter and brighter by degrees, just as the people began to learn more and more what their rights were. For these reasons, to talk of the British constitution as a glorious fabric, for ages the wonder of the world, was perfectly ridiculous. Having stated this very fully, Mr. Sawbridge said, on the present occasion, he meant to make his motion as general as possible, in order to afford room for as little objection as possible. Were he to move for a specific proposition, he was aware the luke-warm might take advantage of it, and thus avoid the real question. Some might say, if it were a motion for annual Parliaments, that if it had been a motion for triennial, they would have given it their support; and others *vice versa* might have said the same, had he proposed triennnial Parliaments; he should propose neither, but merely move for leave to bring in a bill to shorten the duration of Parliaments; and if that bill was suffered to be brought in, and allowed to go to a committee, he had no manner of doubt, but he should be able to suggest such a mode of shortening the duration of Parliaments, as should meet with general approbation. Mr. Alderman Sawbridge concluded with moving, "that leave be given to bring in a bill for shortening the duration of Parliaments."

Mr. Alderman Bull. Mr. Martin.

Mr. *Alderman Bull* rose, as usual, to second the motion.

Mr. *Martin* also rose to second the motion; he said, unpopular as such a motion might be in that House at present, it was due to the people, and therefore he gave his hearty thanks to the worthy Alderman for his perseverance, and for again bringing it forward. It had, Mr. Martin observed, been asserted, when a reform of Parliament was lately under the consideration of the House, that the majority of the people desired no reform of Parliament; the fact might be so; and yet he should contend, that the lower orders of the people, copying the example of their superiors, and falling into a state of abasement and corruption, was no

 argument

argument for that House to rest on, as a bar to any measure, which tended to give the people their just rights. He would maintain, that it was at all times the duty of every honest man, whether in that house, or elsewhere, who had any pretensions to weight and influence, to stand up in defence of the just rights of the people, whether they desired it or not; and it was by honest men doing such acts of justice to the lower orders of the people, that the whole bulk of the public was rescued from abasement, and prevented from being involved in one general mass of corruption. Feeling in this manner, it gave him great satisfaction that various associations had been formed for the purpose of preserving and asserting the people's rights, and it was indifferent in every point of consideration, whether these societies met at taverns or elsewhere; their aim being laudable, it mattered not where they assembled. He hoped they would abound and flourish, notwithstanding the ridicule that had been endeavoured to be thrown upon them on a late occasion. Mr. Martin added a few other observations, and gave his assent to the motion.

The Earl of Surrey.

The Earl of *Surrey* supported the motion; he said, seven years was too long a period for any man to be entrusted with the exercise of the power of his constituents; members ought to be more frequently sent back to those who had deputed them to that House, that the latter might have an opportunity of rewarding them by electing them again, or of censuring them by rejecting them, just as their conduct should shew them to be objects either of reward or punishment. He hoped that the members for boroughs would vote this day with him; because on the one hand the bill moved for had not the least tendency to diminish their franchise; and on the other, if it should be deemed by them an advantageous thing to have more frequent opportunities to exercise their franchise, the bill would afford them such opportunities. On a late occasion, a majority of that House, consisting of no less than 293 persons, had declared, they were adverse to any enquiry whatever into the state of parliamentary representation. It had also been declared in the opinion of a majority, that it was perfectly right, that certain persons should continue to exercise the power of sending members to Parliament for various boroughs. Having thought proper to make such a declaration, he felt it to be particularly right for those who made them, to convince the people, many thousands of whom had in their petitions

prayed a reform of Parliament, that though they did not think a reform neceſſary, yet that they had no objection to ſhorten the duration of Parliaments, and thus give the people a more frequent exerciſe of their right of controul over their repreſentatives.

Sir P. J. Clerke.

Sir *P. J. Clerke* was alſo for the motion; and he hoped that it would not be oppoſed by a miniſtry who would have themſelves thought ſtrenuous friends to conſtitutional reforms. He ſaid, being one of the majority who had voted againſt adding one hundred Knights of ſhires to the number of the repreſentatives, he roſe to deny the noble Lord's aſſertion, that he was againſt all enquiry into the ſtate of parliamentary repreſentation. He was far from entertaining an objection of that general extent, although he could not ſay, he approved of the particular ſpecies of reform of Parliament that had been propoſed on a late occaſion; but with regard to the preſent motion, it had his hearty approbation. He thought there ought to be a more intimate connection between the electors and the elected than at preſent ſubſiſted; from that perſuaſion it was, that he had always ſupported the worthy Alderman's motions for ſhortening the duration of Parliaments.

Mr. Barrow.

Mr. *Barrow* oppoſed the motion; for he could not conſent, he ſaid, to have more frequent elections, till he ſhould ſee ſome bills carried into laws, for preventing expences at elections. Gentlemen talked of borough members being dependent; but for his part, he really thought that county members were much more likely to be ſo; for the expence of a county election was ſo great, that numbers were, in fact, dependent upon thoſe who, by ſubſcriptions, defrayed them, or they came into Parliament with their fortunes decayed, and conſequently ſubject to temptation. He believed that none were ſo independent as thoſe, who, like himſelf, repreſented cities. That therefore was with him a ſufficient argument againſt the motion propoſed the other day. With regard to that now under conſideration, he did not think the preſent time was the fit one for bringing it forward. There was, as gentlemen well knew, a bill depending, the object of which was to prevent bribery and expence at elections. He was of opinion, that the bill he had mentioned ought to have paſſed the Houſe, before a motion like that now under conſideration could be a proper topic of diſcuſſion. Let ſomething be done to prevent bribery and expence at elections, and he ſhould then be able to judge how far it

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would be prudent to limit the duration of Parliaments. The city he represented might be as liable to corruption as any other; he felt, therefore, in common with other gentlemen, that it was necessary to do something effectual to prevent bribery at elections; till that was done, he could not but wish the present motion postponed. Without meaning at present to give any opinion upon it, either one way or the other, he said, he should move the previous question, as a means, not of destroying the motion, but merely of deferring it till the bill to prevent bribery and expence at elections was disposed of; he therefore concluded with moving the previous question.

Mr Penruddock.

Mr. *Penruddock* rose and barely said that he seconded the motion.

Sir Edw. Astley.

Sir *Edward Astley* opposed the previous question; he said great thanks were due to the worthy Alderman for his perseverance in his endeavours to shorten the duration of Parliaments. Our ancestors, in a critical state of public affairs, consented to the measure of septennial Parliaments; but now, when the same political cause no longer existed, Parliaments ought to be shortened; he claimed this, not as a favour, but as the people's right; and it was the more necessary at present, as from the late coalition, it was not unfair to suppose it possible that a coalition should be made for making Parliaments last ten or twelve years, or even to render them perpetual.

Mr. Martin

Mr. *Martin* was afraid that the honourable member (Mr. Barrow) had borrowed his opinions from the Dean of the city which he represents (Gloucester); he heard that there was an intention of reviving the Board of Trade, and of making the Dean chaplain to it; this might perhaps be a very proper appointment, for he heard he made religion his trade, and trade his religion: he might be a very able divine for ought he knew, but his doctrine was abominable.

Mr. Ald. Sawbridge.

Mr. *Alderman Sawbridge* said, that he would not suffer gentlemen to skulk behind a previous question; for, if by means of the previous question, moved by the honourable member, his motion should be lost for this day, he would renew it every day, until he should force gentlemen to give it either an open negative or affirmative.

Mr. Barrow.

Upon this Mr. *Barrow* said he would withdraw his motion for the previous question, which having been done, the House divided on the Alderman's motion, which was lost by a majority of 67. Noes, 123;—Ayes, 56.

Mr. W. Pitt.

Mr. *W. Pitt* desired to be informed, if a noble Lord in his eye, intended to move on Monday next, to discharge the order for taking into consideration the minute from the Treasury, relative to the examination of Mr. Powell, &c.

Lord Newhaven.

Lord *Newhaven*, who was the member called upon, said, that having heard from the Solicitor General, that a prosecution was to be brought against Mess. Powell and Bembridge, and being of opinion that it would be improper to have a trial going on in that House, and another in the courts below at the same time, he certainly would move on Monday, that the order be discharged. Mr. Pitt requested the House would attend to this notice.

The House then went into a committee on the Pay-office bill, in which the blanks were filled up, and the House adjourned.

May 19.

General Smith.

General *Smith* informed the House, that he would, on Wednesday, move some resolutions, grounded on the report from the Select Committee on India affairs.

Governor Johnstone.

Governor *Johnstone* appealed to the Chair, and to the House, whether it would be consistent with the true principles of justice to call upon the House to vote certain specific resolutions, amounting to a charge against some persons in the direction of the India Company, without laying before the House the original minutes of the evidence given before the Select Committee, on which the reports, containing criminal charges were formed, and on which reports of the Committee the resolutions alluded to by the honourable General were to be founded. If he rightly understood the power under which that Committee had acted, the House had directed that they should not give copies of their minutes, until they should have made their report: the report was now made, and therefore he presumed he was entitled to a sight of these minutes. A copy indeed of them, which he had not yet time to peruse, had within a few minutes been put into his hands; but this copy was by no means satisfactory to him, for it did not contain the evidence of Mr. Strahan, which to him appeared very material, though he was informed it did not appear so to the Committee; Mr. Strahan's bill of parcels contained a charge of the delivery of two copies of the regulating bill, and was essential as a piece of evidence, in the general consideration of the propriety of the resolutions. The Governor argued this for some time,

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and reaſoned upon the injuſtice of voting reſolutions of cenſure againſt individuals, upon the reports of Committees only, without the Houſe's having the whole of the minutes before them, upon which ſuch reports were founded. To act in that manner, was, he ſaid, to act contrary to the rules of proceeding in that Houſe, an aſſertion which he exemplified, by referring to a caſe that had formerly occurred, when an election committee who had examined witneſſes on oath, and whoſe report was conſequently as well founded as the report of a committee could be, had reported charges of groſs bribery and corruption againſt certain perſons. Upon the peruſal of that report, a motion had been made, that the perſons ſo accuſed, ſhould be proſecuted by the Attorney General. This motion was carried at the time, but it was at a ſubſequent period declared to be a diſgrace to that Houſe, and it was moved to reſcind it. The motion did not then ſucceed, but the next ſeſſion it was carried with a high hand, and the argument chiefly reſted on at the time was, that it was by no means reconcileable with juſtice for the Houſe to order a proſecution upon any charges reported to them by a committee without having the original minutes before them, from which the report was formed, in order to ſee if the charges were well founded or not. The preſent, the Governor contended, was a ſimilar caſe; the copy of Mr. Strahan's bill of parcels was material to the general concatenation of the evidence; it ought to be before the Houſe, and therefore he ſhould move for the original minutes of the Committee. The governor accordingly moved, "That the original minutes of the Select Committee appointed to take into conſideration the ſtate of the adminiſtration of juſtice in the provinces of Bengal, Bahar, and Oriſſa, from which the ſeventh report of the ſaid Committee is found,—be laid upon the table."

Captain *John Luttrell* ſeconded the motion, as he was of opinion, that the minutes ought to be laid before the Houſe, because the Committee, though ſtiled only a Select Committee, was in fact a Committee of Secrecy, for even members of parliament were not permitted to be preſent at their debates; and therefore he very willingly ſeconded the motion for the production of theſe minutes. Captain J. Luttrell.

General *Smith* oppoſed the motion; he ſaid that the Committee had never confined themſelves to purſue any one particular ſubject of enquiry for ſeveral days together, until General Smith.

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they had concluded it, but had, as occasion required, directed their enquiry on one day to one subject, and on another to another subject; and therefore their minutes were interspersed with matter, which by the orders of the House, the Committee was not to make public until they had made all their reports; but though he could not consent to lay the original minutes before the House, still copies of them, as far as they related to the seventh report, had been printed for the use of the members. He said, that the reason why the Governor was refused a sight of the minutes of the Committee, was, that the Committee might comply with the order of the House, which directed that no person should see their minutes till after they had made all their reports; now they had not made all their reports, and their minutes contained entries of examinations, &c. upon various subjects, and, among others, upon subjects not yet reported upon, therefore to have shewn the honourable gentleman, or any other member those minutes, would have directly violated the order of the House. The General explained this, by relating the plan which the Committee had pursued throughout, and the nature of the topics, by which their minutes necessarily consisted of much mingled matter, and consequently the only means of gratifying the honourable gentleman, was by directing that a copy of such minutes as referred to the seventh report, be made out. When that direction was given, the General declared, the Governor appeared fully satisfied, and only said, he hoped it was not meant that he was to pay for making out the copy. The General denied that the governor's allusion to a former case at all applied to the present, and declared that Mr. Stahan's bill of parcels was considered by the Committee as of no consequence, because, though that proved that the printer had delivered copies of the acts in question, it by no means proved, that they had been sent to India. With regard to Captain Luttrell's declaration that the Committee examined witnesses in secret, the General denied the fact, and said, on the contrary, they never proceeded to adduce evidence but in the face of all who chose to be present. As to the motion, the General said, he had no objection, if it could be contrived that the original minutes could be laid upon the table, without those parts of them which referred to matters not yet reported upon.

Capt.

Capt. Keith Stewart was of the ſame opinion; but General Smith denied that they could with truth be called a Committee of Secrecy; for though their debates might be in private, ſtill the evidence was taken publicly, and any gentleman might, if he pleaſed, be preſent to hear it.

Sir *William James* ſaid, that the ſeventh report contained a charge of fraud, and alteration of the Company's records; now as the honourable General muſt know, that ſuch charge, if applied to him, or to Mr. Sullivan, was abſolutely falſe and groundleſs, he thought he had a right to call upon him to do the juſtice to his (Sir William James's) and Mr. Sullivan's characters, to declare, that they were not concerned in the fraud or the falſification of the records alluded to in the report. Sir William James.

General *Smith* did not think he was bound to give the ſatisfaction wiſhed for by the honourable baronet, nor that the honourable baronet had any occaſion to take to himſelf the charge that ſeemed ſo much to hurt him; all he would ſay for the preſent was, that a fraud had appeared to the Committee to have been committed, and an alteration made in the records of the India Company. General Smith.

Sir *W. James* obſerved, that as the honourable General refuſed to give him the ſatisfaction he wiſhed for, that gentleman ought to conſider himſelf as pledged to the Houſe to make good charges of ſo ſerious a nature, which it would be highly unjuſt and diſreſpectful to the Houſe, to make without a good foundation. Sir W. James.

Mr. *Frederick Montagu* was of opinion, that the copy of the minutes might ſatisfy the Houſe, as well as the minutes themſelves; and that it would be more proper to order the copy than the original minutes, as other matters were there blended with the buſineſs on which the honourable member who made the motion, wiſhed to receive farther information: he therefore moved an amendment, that the word "copy" ſhould ſtand in the motion, in the room of the words "original minutes." Mr. Fred. Montagu.

Sir *Adam Ferguſon* had no objection to the amendment; all he wiſhed for, was to have ſufficient evidence laid before him, to enable him to form a proper judgment, according to which he ſhould give his affirmative or negative to the reſolutions that the honourable General intended to bring forward; if, therefore, the honourable General would conſent to extract ſuch parts from the minutes as related ſolely to the ſeventh Sir Adam Ferguſon.

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report, he for one, would not preſs for the production of the original minutes.

Lord Maitland. Lord *Maitland* ſaid, that ſtrange as it might appear, the honourable member who had made the motion, had at that moment in his hand a true copy of every particular that related to the ſeventh report.

Governor Johnſtone. Governor *Johnſtone* replied, that to him it by no means appeared ſufficient, when he was to ſit and vote as a judge, that a mere copy of minutes, on which the charge was founded, ſhould be laid before him: the minutes themſelves were, in his opinion, abſolutely neceſſary; and the conduct of the Houſe, on a former occaſion, confirmed him in that opinion.——The caſe he alluded to, was as he had ſtated it; a Select Committee on an election had reſolved, that a proſecution ought to be commenced by the Attorney and Solicitor General againſt certain perſons for bribery: now though the evidence on which that reſolution was founded, had been given and taken upon oath, ſtill the Houſe would not agree to the reſolution of the Committee, until the original minutes had been produced. However ſince an honourable member (Mr. Montagu) to whom, next to the Speaker, the Houſe was in the habit of looking upon queſtions of order, had given it as his opinion, that the copy, on the preſent occaſion, would be ſufficient evidence, he would bow to that opinion, and give up the point.

The queſtion was then put with the amendment, and carried without a diviſion.

It was then moved, "That there be laid before this Houſe a bill of parcels, dated in Auguſt 1781, delivered in by Mr. Strahan to the Eaſt-India Company, for copies of the act paſſed in the year 1781, relating to the adminiſtration of juſtice in Bengal." Which was alſo agreed to.

Lord John Cavendiſh. Lord *John Cavendiſh* gave notice, that he could not open the taxes on Wedneſday next, as he expected; but that on Monday he hoped to be able to do it.

Ld. Mahon. Lord *Mahon* gave notice, that as ſoon as the noble Lord ſhould have opened his taxes, and moved his reſolutions on them, in the committee of ways and means, he would move that the chairman do leave the chair, report progreſs, and aſk leave to ſit again; and he aſſured the Houſe, that he would

would aſſign ſuch ſubſtantial reaſons for his motion, that he was pretty ſure no one would meet it with a negative.

Meſſrs. POWELL and BEMBRIDGE.

Lord *Newhaven* roſe, and ſtated to the Houſe, that the motion he had the honour to make on the 24th of April, for laying before the Houſe, that the minutes of the Treaſury relative to the diſmiſſion of Meſſrs. Powell and Bembridge, appeared to him now quite uſeleſs, as a proſecution was commenced in the courts below; and as it would be highly improper to have an enquiry going on at the ſame time in that Houſe, he ſhould move, that the order made upon the 24th of April laſt, "That there be laid before this Houſe a copy of the Treaſury minutes of the 15th and 22d days of February laſt, relating to Mr. Powell and Mr. Bambridge," might be read; and the order was read accordingly; after which he moved, that the ſaid order be diſcharged. Lord Newhaven.

Mr. *Powys* inſiſted that it was not ſufficient for him to hear that a proſecution was commenced in the courts below, all he wanted to know was, whether the noble Lord, when he originally moved the queſtion, did not mean to inſtitute an enquiry? Mr. Powys.

Lord *Newhaven* replied, that he originally meant to inſtitute an enquiry, but now he found a proceſs was going on, he thought it needleſs. He ſaid, that he was too inſignificant to make any motions merely to amuſe the Houſe. That he had moved for the minutes in queſtion, becauſe he thought the public ought to know upon what ground the gentlemen to whom he had alluded, had been diſmiſſed from their ſituations in the Pay Office: that he owed it to the reſpect due to the Houſe, to juſtice, and to himſelf, that he ſhould not attempt any meaſure that led to trying Meſſrs. Powell and Bembridge in that Houſe, when at the ſame time they were to be tried in the courts below. Having heard, therefore, that they were under a criminal proſecution, he thought it neceſſary to deſiſt from inſtituting a parliamentary enquiry. Lord Newhaven.

Sir *Cecil Wray* ſaid, that when he ſeconded the noble Lord's motion for the production of the treaſury minute, it was not merely to try if there were any grounds for the Houſe to interfere, but in fact to bring under the conſideration of the Houſe the reſtoration of the two gentlemen alluded to, after a diſmiſſion, which had taken place in conſequence of an examination, which afforded ſuch ſtrong appearances of guilt, as induced the late Attorney and Solicitor General to Sir Cecil Wray.

think that a criminal prosecution ought to be instituted against these two gentlemen: and for his own part he was greatly surprised to find that the present Paymaster General should restore persons suspected of so great a crime as that of embezzling the public money; and he could not help saying that the act of restoring them marked very little regard for decency to the public; and therefore as he wished to have that business enquired into very minutely, he would oppose the motion for discharging the order for the production of the minute. He said, he meant to insinuate nothing to the prejudice of the two gentlemen in question; but there were, he understood, strong causes of suspicion alledged against them, their conduct had been examined into by a late Board of Treasury, and the late Attorney and Solicitor General had both concurred in opinion, that criminal prosecutions ought to be instituted against them; these circumstances all co-operated to give their conduct a black aspect; and though he meant not to apply any particular harsh or severe expression to the measure taken by the right honourable gentleman now at the head of the Pay Office, in restoring them to their former situations, without enquiry, and before they had been acquitted, he could not but think it highly indecent. Sir Cecil enlarged upon this, and said, though it stood, in his opinion, greatly in need of excuse, all that he had heard in extenuation of it, fell far short of an adequate apology. The right honourable gentleman had said, he restored them because he chose it, for that he was responsible to the public and not them; another reason assigned by him was, that he thought them innocent. Neither of these pleas, in his mind, amounted to a satisfactory excuse; if they had acted reprehensibly, the late Paymaster did right to dismiss them, and the present Paymaster acted wrongly in restoring them; if on the contrary, they had not been guilty of any criminality, the late Paymaster was to blame for having dismissed them: but at any rate the facts ought to be come at for the satisfaction of the public.

Mr. Martin. Mr. *Martin* contented himself with saying, that it was impossible both the late and present Paymaster of the forces could have been in the right; one of them therefore must have been in the wrong; he would leave to the House to determine where the wrong lay.

Sir P. J. Clerke. Sir *P. J. Clerke* thought it inconsistent with principles of justice, that any proceeding whatever should take place in the House, that might prejudice the mind of a jury, to whom the

the trial of the two gentlemen was to be remitted; and therefore he could not conſent for the preſent, to the production of the minute; but as he was willing to keep the matter open for diſcuſſion on a future day, when the parties could not be prejudiced by it on their trial in the courts below, he moved the previous queſtion. But he was informed, that on a motion for diſcharging an order, the orders of the Houſe did not admit a previous queſtion.

The *Solicitor General* ſaid the proſecution was not as yet commenced; but that every preparation was making for it. Their conduct as repreſented to him and his learned colleague had been ſuch, as called for the inſtitution of a criminal proſecution: he and his colleague were to meet upon the ſubject of the proſecution in the morning, and he did aſſure the Houſe, that it ſhould be carried on gravely and with good faith. **The Solicitor Gen.**

Mr. *W. Pitt* wiſhed to be informed by the learned gentleman, of what nature the proſecution was to be. **Mr. W. Pitt.**

The *Solicitor General* replied he did not know whether it was very proper for him to ſtate the nature of it; however, he would go ſo far as to ſay, that it was to be of a criminal nature. **The Solicitor Gen.**

Commodore *Keith Stewart* was of opinion, that the minute ought to be produced, as no ſatisfactory reaſon had been aſſigned to the contrary. **Commodore**

Mr. *Burke* apologiſed for the warmth he felt when this buſineſs was laſt before the Houſe; it was the very high reſpect he had for the Houſe, that would not permit him to ſit quiet under an idea that he had deſerved their cenſure; but he deſired to be underſtood, that nothing was farther from his intention than to offer an excuſe for what he had done relating to the two unfortunate gentlemen, who were the ſubject of converſation; with reſpect to his conduct on that ſubject, he felt ſuch a ſunſhine of content in his mind, that, were the act undone, he was convinced that he would do it again:—it had ever been, and it ever ſhould be a maxim with him, to compaſſionate the unfortunate; and, if they happened to be connected with him, to protect them, as long as he found them nothing worſe than unfortunate. He called Meſſrs. Powell and Bembridge two unfortunate men, and ſaid they had been committed to his protection by the hand of Providence, and that he did no more than his duty in reſtoring them to their ſituations; at the ſame time he declared he was far from meaning to impute any blame whatever to the right **Mr. Burke.**

honourable gentleman, his predeceſſor. He might ſee the matter in a different point of view from that in which it ſtruck him; and having acted upon his conſcience and his judgment, he had acted warrantably and even laudably. He diſclaimed every idea of having acted in concert with any of his Majeſty's Miniſters, or having ſo much as aſked their advice; nay, he declared that it was even contrary to the prayers and entreaties of the very parties concerned, that he kept them in his office. He ſaid, that one of them had been with him, and appeared almoſt diſtracted; he was abſolutely afraid the poor man would loſe his ſenſes; this much he was ſure of, that the ſight of his grey hairs, and the diſtraction in which he had ſeen him, had ſo far affected and overcome him, [Mr. Burke] that he was ſcarcely able to come down to the houſe. He then read his own original letter to Mr. Powell, by which he ſignified to him his reſtoration to office; but at the ſame time ſtated, that he was aware that there were charges of a very grave and weighty nature talked of againſt him, about which his [Mr. Burke's] mind was by no means made up; and he declared that if thoſe charges ſhould hereafter be proved, it would be utterly impoſſible for him to keep him in the ſituation that he then offered. He then read a letter from Mr. Powell, in which that gentleman implored him to permit him to reſign, and entreated him to ſacrifice him to public clamour, rather than bring it on his own head. Mr Burke then ſhewed, from the act that he himſelf had brought in for regulating the Pay Office, that as there could be no balance either in his own hands or thoſe of his clerks, the public ran no riſk of being injured by the reſtoration of theſe unfortunate gentlemen. As for his own conduct in this affair, he cared not how deeply it was probed; but, in juſtice to them, he wiſhed that no enquiry ſhould be inſtituted till after their trial ſhould be over, and then he would meet it with ſatisfaction, when he was convinced that no one could ſuffer in conſequence of an enquiry but himſelf; and he was ſo thoroughly at reſt on that head, that his mind, filled with conſcious innocence, was never more at eaſe on any point whatever.

The Marquis of Graham.

The Marquis of *Graham* did not view the point in debate in the light of a party queſtion; he had no wiſh to prejudice any man, or to cenſure any man before trial; but he thought it juſt and fair, that no evidence ſhould be with-held from the Houſe that might be neceſſary to public juſtice; and therefore, he ſaid, he would oppoſe the motion.

Mr.

Mr. *W. Pitt* was alſo againſt the motion. He ſaid that the minutes of the Treaſury were neceſſary, in order to vindicate the character of thoſe, by whoſe advice the gentlemen lately reſtored had been diſmiſſed from their office, for their reſtoration ſeemed to reflect on thoſe who had adviſed the diſmiſſion. He threw the queſtion into various points of view; and, among other things, he ſtated the danger to which the public would be expoſed, by having again in office perſons who had been diſmiſſed under very ſtrong ſuſpicions of having demeaned themſelves in an improper manner in places of great truſt, equally extraordinary and unjuſtifiable. He took particular notice of Mr. Burke's argument, that becauſe a criminal proſecution was about to be inſtituted in the courts of Weſtminſter-hall, therefore Meſſrs. Powell and Bembridge's conduct was not a fit ſubject for enquiry in that houſe. Such doctrine, he ſaid, went much farther than gentlemen were aware, and was of infinitely more importance than any contemplation of the degree of criminality, imputed to thoſe with whom he had lately had the honour to ſerve his Majeſty, could poſſibly be; it nearly amounted to a blow at the conſtitution, and, if admitted to any extent, went to the annihilation of ſome of the moſt uſeful and valuable functions of that Houſe. He enlarged conſiderably on the inconvenience that would ariſe if that Houſe were to be debarred from enquiring into the conduct of any of the ſervants of the public, merely becauſe a criminal proſecution was about to be inſtituted againſt them for ſome part of that conduct; and having made the moſt of this argument, he came to the conſideration of the degree of truſt belonging to the caſhier and accountant of the Pay Office. He ſaid, the firſt had all the public caſh paſs through his hands, and that it was the office of the latter to make up the accounts of former Paymaſters. Within the reach, if not in the cuſtody of the latter, were lodged all the account-books of the office, ſo that if an accountant was charged with criminal conduct, and that in his management of former accounts, having thoſe accounts within his reach, he was enabled, if he were ſo minded, to make either eraſures or inſertions, ſo as to ſupport and confirm ſuch a defence as he ſhould be adviſed to ſet up for himſelf. Mr. W. Pitt.

Mr. *Fox*, in a ſpeech of conſiderable length, ſtated to the Houſe what a moſt cruel and unjuſt proceeding it would be to call for the papers before them during the time a proſecution was pending; and he wiſhed to know what could be the Mr. Fox.

grounds

grounds for calling for the papers: it could not be for a justification of the late Paymaster, because his conduct was not accused; it could not be to enter into an enquiry of the conduct of Messrs. Powell and Bembridge, because that was allowed to be improper during the time the suit was pending; then it could be for no other purpose than censuring his right honourable friend, the present Paymaster [Mr. Burke] and in doing that it was impossible to avoid entering fully into an enquiry of Messrs. Powell and Bembridge's conduct, which would be exceedingly unfair, as it would send them to be tried by a jury, who must be prejudiced against them, as only one side of the question could be heard. It was ridiculous to argue that the reinstatement was meant as a censure on the late administration; certainly it was not, for by that rule there could be no change of administration, but the reinstating certain persons would be considered as a censure on the former. One great point to be considered was, whether the public could be materially injured by the reinstatement; and certainly they could not, for the Paymaster was responsible for the conduct of his clerks, and it would be a piece of cruelty not to suffer him to have the appointment of his own clerks; for, to say that a man shall be responsible for a sum of money, and not name his own banker, it was a doctrine too absurd for even any man to support; but it would probably be argued, what recompence can the Paymaster make the public, if those servants of his are guilty of great peculation? Why, if he was a man of great fortune, his estate must suffer; and if he should chance to be a man of less fortune, then his liberty would be at stake, as he would be liable to be imprisoned to make good the deficiency, and certainly the fear of the loss of liberty would deter a man from proceeding so manifestly wrong: another thing to be considered was, that the public could not suffer materially in this case, for there was no money lodged in the hands of those men, and that it was impossible now to make use of the public cash. The right honourable Secretary, to prove that this was the case, stated, that by the regulations of the new act, all money drawn at the Pay-office from the Exchequer, went directly to the Bank, and the Cashier of the Pay Office drew for it again as occasion offered, making his draft payable to the agent to whose service the specific sum drawn for was to be applied. That the Cashier and Accountant were responsible, greatly responsible to the Paymaster General, was indisputable, but they were not responsible to the public. The

Paymaster

Paymaster alone was responsible to them, and he was not more responsible for himself than for all under him. If the opposite side of the House, he said, meant to cast a censure on Mr. Burke, let them do it by vote, but by no means do it in calling for those papers, because it was impossible to argue the points separately; they could not wish to censure them without entering very minutely into the guilt of the two unfortunate men, which would be totally unjust; therefore, in his opinion, the plain question that remained to be discussed was, Whether a man was not to blame to reinstate two men who lay under the odium of having been guilty of a breach of trust, before he had made any enquiry into the merits of their case? Certainly, he said, that was the question that ought to be enquired into, but it was not the question before the House; the question was merely to discharge an order for the production of papers, which, if produced, could answer no good end, and must evidently tend to send the unhappy men to their trial in the most unfortunate manner. Mr. Fox applied a good deal of what he said to the argument of his honourable colleague, Sir Cecil Wray; he took notice of that honourable gentleman's talking of the black aspect of the conduct of Messrs. Powell and Bembridge, and observed, that if a man of so much candour was in that stage of the transaction betrayed into applying such sort of terms to what was as yet unascertained, what illiberality of treatment might not Messrs. Powell and Bembridge expect, if their conduct became a subject of more ample discussion? Mr. Fox said, it was true that there was something extremely unpleasant in the appearance of the conduct of Messrs. Powell and Bembridge; but at the same time he was by no means satisfied that it was reprehensible to the extent supposed; and therefore he could not act as if their criminality were a matter proved. He said, his worthy friend Mr. Burke had not indeed studied prudence in the reinstating the two men, because he must know it would raise a clamour; but as no person attempted to charge him with any bad motives, they must attribute it, at the worst, to a mistaken love for humanity, and not a desire to think persons guilty before they really are found so.

The Lord Advocate.

The *Lord Advocate* was against the motion, and contended, that it was impolitic to let men so accused be in the possession of books which would, in all probability, be great evidence against them. He said, the honourable gentleman had very dexterously

dexterously managed his argument so as to draw aside the attention of the House from the real question, which was, whether the minutes of the Treasury should or should not be laid upon the table. The learned Lord endeavoured to shew, that all the disagreeableness of the business had been brought on Messrs. Powell and Bembridge by themselves, and the right honourable gentleman now at the head of the Pay-office; had not the latter restored them to their places pending a criminal prosecution, the present debate would not have occurred. The Lord Advocate ridiculed Mr. Fox's idea, that a Paymaster was alone responsible, and a sufficient security for the public. He said, he had lately been a public accountant, and responsible for five millions; had that sum been deficient, did the right honourable gentleman think that he would by any means have answered for the five millions, or that his being there, and saying, " here I am, take me to prison, for I can't pay you," would have proved sufficiently satisfactory? He contended that the Cashier and Accountant were both officers of considerable trust, and that it materially imported the public that they should be men of fair and unimpeached characters. He stated that the right honourable gentleman near him [Colonel Barré] had acted perfectly properly respecting Messrs. Powell and Bembridge. On receiving the Treasury minutes, he instantly suspended the parties, but he did not fill up their places. They were left open in order that if they should be acquitted, they might go into them again. The learned Lord said, Mr. Burke, in his opinion, would have acted more wisely, and in a manner more friendly to Messrs. Powell and Bembridge, had he let them resign, as they requested, before that debate came on. He also used a variety of other arguments, in order to induce the House to persist in maintaining the order for the Treasury minutes.

Ld. North. Lord *North* was of the same opinion as Mr. Fox, that it was cruel in the highest degree to send men to trial prejudged by that House; and he said it was absurd to suppose that they could use the books in their possession to any bad purpose, or make any material alterations without being found out.

Mr. Kenyon. Mr. *Kenyon* said, it was absurd to talk of cruelty in prejudging those two persons by calling for the papers; for you might as well say it was cruel to take up a highwayman previous to his trial, as it was some suspicion of his guilt. It was equally cruel to recal persons from India to be tried here, as it was likewise a suspicion, and he strongly contended that it was

extremely wrong to continue those men in office until the trial was over, which would not be until next November. He said, the public paid the Cashier and Accountant, and consequently to the public they were responsible. He declared, that the minutes of the Treasury could not be made use of as evidence, and therefore the production of them could neither prejudice the public against Messrs. Powell and Bembridge, nor prejudge their cause. He put the case of a gentleman in private life having a strong suspicion of his Steward's integrity. Would he keep that Steward in his place? According to the argument therefore, that no man's conduct was to be discussed, who was about to go before a court of criminal jurisdiction, it would be impossible to make any culprit, however flagrant, amenable to the laws of his country. No highwayman could be committed antecedent to trial, nor any other of the most common offenders be punished.

Lord John Cavendish.

Lord *John Cavendish* was strongly in favour of the motion, upon the principle of humanity, as it was exceedingly cruel to institute an enquiry in that House, which could answer no other end than prejudicing a jury against the unfortunate men previous to their trial.

Mr. Mansfield.

Mr. *Mansfield* was of the same opinion, and answered Mr. Kenyon respecting the taking up a highwayman; that he said was necessary, for he could not be tried otherways; the same held good respecting the recal of persons from India; but there was no necessity for proceeding on the papers in that house, for the two unfortunate men could be tried without them.

Mr. T. Pitt.

Mr. *T. Pitt* was against the motion. He contended, that the minutes ought to be produced, in order to enable the House to judge whether Messrs. Powell and Bembridge were warrantably discharged by one Paymaster, or on good grounds restored by another. Mr. Pitt put the case of a private gentleman's having a Steward in a way still stronger than it had been put by Mr. Kenyon. He said, if a private gentleman's Steward had suspicions of a Bailiff under him, and dismissed him, and the successor of that Steward should replace the Bailiff, before the crime he was suspected of was examined into, would not the private gentleman, whose interest was affected, and not that of the Steward, proceed to enquire into the facts upon which the Bailiff had been first of all dismissed his service? So the House, as representatives of the people, were bound to enquire why one Paymaster had discharged a

Cashier and Accountant, whom his successor had restored the day after he received his patent of office.

Mr. Charteris said a few words, but so low that we could not hear him.

General Conway. General *Conway* argued for the motion. He said that there was no danger whatever to the public from the restoration of the two gentlemen to their office. The public money passed from the Exchequer to the Bank, and from the Bank to the Army Agents; so that in fact it never reached the hands of the Cashier; and as to the accounts made up by the Accountant General, they were the accounts of former Paymasters, who might or might not employ them: the option was fully in themselves. He did not quite approve of Mr. Burke's having restored Messrs. Powell and Bembridge to their situations under the peculiar circumstances of their case; but as what he had heard in the debate had convinced him that their restoration could be productive of no mischievous consequences to the public, much of his doubts had been wiped away.

Mr. Burke. Mr. *Burke* observed, that as to the books, they had hitherto been considered as private property, and carried away from the office; so that the books of the Pay Office, when Lord Chatham filled it, were now in the custody of his executors; and the books now in the possession of Mr. Powell, from which so much danger was apprehended, would have been equally in his custody, if he had been dismissed from office ten years ago; but he, Mr. Burke, had established a different regulation; and now the books were to remain in the Pay Office open to the inspection of the world.

Mr. Pulteney. Mr. *Pulteney* thought the minutes ought not to be produced, if the suspension of Messrs. Powell and Bembridge could be effected by any other means for the present; but he saw not how that could be brought about, and therefore should vote for enforcing the order.

Mr. Pepper Arden. Mr. *Pepper Arden* contended for the suspension of Messrs. Powell and Bembridge till their trial at law was over, and if they were then acquitted, by all means to re-instate them in their situations. Mr. Arden said in the course of his speech, that the Cashier's place was worth eleven thousand a-year, and that as receiver of all the office fees, he received fourteen thousand pounds at the settlement of one account only. These he urged as incontrovertible proofs that the office was an office of considerable trust and responsibility.

A criminal

A criminal profecution had, he faid, been advifed by two Attorney and Solicitor Generals, and therefore, fince, notwithftanding that the prefent Paymafter had thought proper to reftore the gentlemen to their fituation, that Houfe was bound to enquire what the nature of the fufpicion alledged againft them was. He talked of the bad example the refufal of the Treafury minutes would have, and declared, it would lead people to imagine, that any criminal, however atrocious his offence, however prejudicial its effects to the public, might be fcreened and withheld from juftice by the ftrong hand of minifterial power.

Mr. Samuel Smith.

Mr. *Samuel Smith*, jun. declared he wifhed to fee the Treafury minutes, to be enabled to vote upon the conduct of the two Paymafters.

Mr. Sheridan.

Mr. *Sheridan* obferved, that during the debate every fpeaker who had oppofed the motion had faid, they did not wifh to prejudge Meffrs. Powell and Bembridge, but to know which of the two Paymafters had acted beft, and with moft propriety, and to procure the fufpenfion of the Cafhier and Accountant for the prefent. It was not, Mr. Sheridan faid, a little remarkable, that what they all difavowed, would infallibly be effected by producing the Treafury minutes, while what they owned to be their objects, would as certainly not be attained. Mr. Sheridan illuftrated this obfervation, by proving, that the production of the Treafury minutes would neceffarily and unavoidably bring on a difcuffion of the nature of the fufpicion faid to exift againft Meffrs. Powell and Bembridge, which could not fail to pollute the ftream of juftice. He alfo fhewed that it could not anfwer the ends avowed to be the objects aimed at. With regard to Mr. Arden's declaration, that if the minutes were denied, the world would think Minifters meant to fcreen every culprit from juftice, Mr. Sheridan faid, it was a little extraordinary, that fuch an idea fhould be thrown out on the prefent occafion, when the only part government appeared in was, that of a profecutor, which he believed the candour of the Houfe would admit was not the part to act, when it was the defign to fcreen a criminal from juftice.

The Solicitor General.

The *Solicitor General* (Mr. Lee) declared he never would, while he held his office, purfue finifter arts to obtain evidence, but the Houfe might reft affured every honourable means of carrying on the profecution in the prefent cafe fhould be exerted, and that it was meant to be moft ferioufly conducted; he hoped there was not a fufpicion to the con-

trary; but as the beſt ſecurity to the public, he thus, in the face of the Commons of England, invited the late Attorney and Solicitor General to aſſiſt him in the conduct of it. Mr. Lee ſaid, if conviction ſhould happen to follow, he ſhould adviſe his right honourable friend, the preſent Paymaſter General, inſtantly to diſcharge his Caſhier and Accountant.

M. Hill. Mr. *Hill* apologized for ſpeaking at ſo late an hour, when ſo many gentlemen more able than himſelf ſat ſilent. Mr. Hill then gave his reaſons for ſupporting the order for producing the minutes.

Col. Barre. Colonel *Barre* roſe, juſt as the gallery was clearing, and made a ſhort ſpeech in ſupport of the original order. The Colonel averred, that the Caſhier and Accountant were officers of public truſt and reſponſibility. He contended that they were, and ſaid, the late regulating bill took the reſponſibility from the Paymaſter, but left that of the Caſhier and Accountant as it had always ſtood.

At half after ten the Houſe divided, ayes, (for diſcharging the order) 161; noes, 137.—Majority 24.

May 20.

Mr. Rolle. Mr. *Rolle* gave notice that on ſome future day, he would bring before the Houſe, in ſome other ſhape, the buſineſs which took up their attention laſt night.

Mr. Burke. Mr. *Burke* ſaid he wiſhed the honourable gentleman would not defer it longer than the preſent day, though he would be glad to wait a little, till there ſhould be a greater number of members preſent, which probably would be the caſe in leſs than an hour. For his own part, he was at all times ready to diſcuſs the buſineſs and defend his couduct.

Mr. Rolle. Mr. *Rolle* ſaid, he would wiſh to conſult the convenience both of the honourable gentleman and of the Houſe; and therefore as he underſtood that Tueſdays and Thurſdays were ſet apart for hearing evidence on the bill againſt Sir Thomas Rumbold, he would take the firſt open day, when he certainly would make a motion on the ſame ſubject that was diſcuſſed laſt night.

Mr. Burke. Mr. *Burke* aſſured him, he ſhould never find him unprepared to anſwer him.

May 21.

Mr. *Rolle* feeing the Paymafter General take his feat, requefted he would inform the Houfe whether he ftill perfevered in his intention to keep Mr. Powell and Mr. Bembridge in office; faying at the fame time, that by the anfwer, he fhould be determined either to make or fupprefs a motion he had in contemplation to make on that fubject on Monday next. Mr. Rolle.

General *Smith* hoped that no debate would then take place that might interfere with the bufinefs relative to India affairs, which ftood for that day, and which was of a nature not to brook delay. Gen. Smith.

Mr. *Burke* faid he was not a little embarraffed how to anfwer the honourable gentleman's queftion. However, fince he had called upon him, he would endeavour fo to explain himfelf to the Houfe, as to give them fatisfaction. He was forry that any thing relative to him fhould prevent his honourable friend from bringing on the bufinefs relative to India, which he knew to be of a very important nature; the delay however was not imputable to him, but to the honourable gentleman who had brought him (Mr. Burke) once more upon the fcene, to walk in proceffion before the Houfe: he did not know whether the honourable member intended to honour him by making him walk firft; for in fome proceffions the place of honour was to walk firft; in others, it was to walk laft. The honourable member had put him *fur la broche*, and, no doubt, as a *bon rotiffeur* he would not give him a fingle turn more than he fhould find neceffary; if he muft be roafted, he fhould like to have the work neatly performed, left, like as it was faid of the favages of certain parts of America, who roafted their prifoners, he fhould be obliged, after he was put upon the fpit, to cry out to his *rotiffeur*, "you are a bungling fellow, you don't know how to roaft a man." He prefumed he did not intend to do him the honour to make of him the principal difh for the day, but merely to ferve him up as an *entre-met*. Having travelled for a while in the region of allegory, he fpoke ferioufly to the queftion that had been put to him. He took God to witnefs, that in reftoring Mr. Powell and Mr. Bembridge to their places in his office, he was actuated folely by motives of juftice; before he took that ftep, he had weighed all the confequences of it; and had paffed many fleeplefs nights; but his Mr. Burke.

fears

fears were not, that he should bring himself to restore these gentlemen, but that he should not; so fully was he convinced, that in conscience he was bound to do it: he brought it at last to this consideration: what would be the consequence to these unfortunate gentlemen, if they should not be restored? What to himself if they should? The question being once stated in this point of view, he did not hesitate a moment to sacrifice his fears to the dictates of his conscience: the restoration followed of course; and in his opinion it was strictly founded in justice. He was not, however, wedded to his opinion; and he was ready to give way when so great a number of members of that House as 137 had, in some measure, appeared to censure his conduct; and the more so, as in that number he had seen some of his most respected friends; and who, he was convinced, would rather have voted with him than against him, if they did not think that he had been in the wrong. To the opinion of that House he would ever bow; nor did he wish to take the sense of it by a division; it would be sufficient for him, if a few of the most leading members would give it as their opinion that the unfortunate gentlemen in question ought not to be kept any longer in their offices. To collect the sense of the House, it was therefore necessary for him to enter largely on the business, that his conduct might be fairly open to Parliament, as it was intentionally upright in his own breast. He thought, indeed, that Monday had decided the matter, until a jury had acquitted or condemned the two clerks, but as he was mistaken in that supposition, he would again chearfully submit his conduct to the House, and as they were disposed to think, so should he consider himself bound to act; he assured Parliament, that he had not spoken to one friend on this occasion. He did not solicit so much as the assistance of a single vote to support him, nor did he mean that this much-misrepresented transaction should stand on any other ground than its own good and innocent intention. It was now to stand the test of a second trial, and abide by a second judgment. He again repeated to the House, that their directions should implicitly be followed, be their sense of the business what it might; and as he was judged by them in regard to the past, so would he be decided by the same tribunal in the future. The oblique censure which the honourable gentleman's questions cast upon him did not a little affect him. He wished to stand in estimation with the House—in estimation with the public; his whole life had been devoted to their service, and to forfeit their

their esteem would be his greatest misfortune. Yea or No were short monosyllables to decide so great a question as that which affected his honour in a most intricate business, nor could he give the negative or the affirmative to the honourable gentleman until the causes and effects were fully discussed. A very respectable minority had, it was true, thought his conduct censurable; but a majority equally respectable in character, and more decisive by numbers, had given him an opportunity to assert, that, by the collective sense of the House, he was not censurable. In that minority there were many of his personal friends, men with whom he held intimate acquaintance. They were entitled to every explanation in his power to give them on a subject where they had given their judgment without investigating the facts, and censured persons by a determination on what might be called *incognita causa*. Minorities, it was true, of late, had been held respectable; and men plumed themselves on being in the smaller number, and having the sense of Parliament against their conduct only by a small majority. This they considered not as censure, but talked of it rather as an honourable mode of retreating from office, than as the sense of the people, that they were no longer worthy a continuance of his Majesty's favour. But he held the opinion of the House of Commons in a different point of view, and should always look up to the majority as the tribunal by which his honour was to be condemned or acquitted. These were the regulating principles of his heart and his judgment; and to the sense of the House he should own passive obedience. With these sentiments, his conscience was so enlightened, that he should consider the censure of the House as one of the greatest external misfortunes upon earth; a medicine of the most nauseous kind. Public displeasure was indeed a bitter draught.

He then entered into a justification of his own conduct from his earliest days, the motives that influenced his conduct ever since he began the world, and said, that it was always his maxim to justify the order of Providence, and the disposition of the King. He talked of punishing a person antecedent to trial, as a measure that ought to be reprobated, and as one of those acts of cruelty that were unjustifiable in a land of freedom. When he came into office, when his Majesty was graciously pleased to give him the power of putting into practice that which he had stated in theory, he had it in view to be lenient — to be mild, and to look to the future, more than to that which was past. He foresaw the dangers, the difficulties, of scrutinizing the conduct of men

in office, and bringing to trial thoſe againſt whom there were many public complaints. Clerks in the Treaſury were always odious to the vulgar idea, becauſe it was generally underſtood that they could not there act honeſtly, or without peculation, and the public were at all times ready to puniſh them. The right honourable gentleman then adverted to the motives which induced him to take up the great plan of reform, and in particular to aboliſh the ſubordinate treaſuries. He read an extract from his pamphlet in reſpect to that department, and was proceeding more largely into the diſcuſſion, and making ſome pointed remarks on party ſpirit in the preſent buſineſs, when he was called to order by

Mr. Rolle. *Mr. Rolle*, who defended himſelf from all idea of that being the motive which induced him to take up that which he ſtood pledged to do in the preſent affair; he at the ſame time could not help obſerving, that the right honourable gentleman varied very much from the point in queſtion, and was going into a matter that was not at all applicable to what was under conſideration.

Mr. Dempſter. Mr. *Dempſter* thought, as a queſtion had been put to the right honourable gentleman, he ought to have the liberty to ſtate his reaſons to the Houſe either for giving or not giving his anſwer.

Mr. Fox. Mr. *Fox* obſerved, there was not any motion before the Houſe, and conſequently nothing more orderly under conſideration. His honourable friend had been aſked a queſtion, and ſurely he was as juſtifiable in entering into his reaſons for giving or not giving a direct anſwer, as the honourable propoſer was regular in aſking that queſtion without a motion. Beſides, it was very probable that his right honourable friend might end his obſervations with moving the Houſe on the very ſubject now in converſation. He, therefore, for his part, thought that Mr. Burke was perfectly orderly; and he thought he had a right to explain and enter fully into his reaſons.

Mr. Burke. Mr. *Burke* ſaid, the honourable gentleman, although not converſant in the buſineſs, yet was deſirous to have it brought forward: but as explanations were not what he aimed at, he wiſhed to have all juſtification laid aſide. It was criminality the honourable gentleman looked for—not exculpation. The principles of the plan of reform had hurt ſome men ſorely, and ſeveral of them had loſt that which they might never again poſſeſs. He knew he had made himſelf many enemies by that great bill of retrenchment; but he

he was prepared to meet them, as what he did was for the public good. He had not, in his ideas of retrenchment, any other view; he had no guilt to palliate; no errors to excuſe. He moved the addreſs to his Majeſty for the reform. His Majeſty condeſcended, graciouſly condeſcended, to comply with the requeſt of his Parliament; and, as he before obſerved, he had the honour to be put in that ſituation of office which enabled him to juſtify his theory by practice, The right honourable gentleman, after ſome farther obſervations, took a view of part of the Adminiſtration of Lord Chatham in reſpect to the Treaſury, and ſtated the ſituation of the balances in the Paymaſter's diſpoſal at that time. From thence he came to the balances when he came into office, and drew a picture of the Treaſury, which he ſaid exhibited the tears of ruin, and the cries of deſpair. He mentioned in pathetic terms, the death of the late Marquis of Rockingham, who he ſaid was gone to a better place; and then he adverted again to his own ſituation, and was proceeding, when

Mr. Rolle again called him to order, and was again replied to by

Mr. Fox, who inſiſted on the right which his friend had to be fully heard.

Mr. Pitt. Mr. *Pitt* thought, as the queſtion was a ſingle one, it could be eaſily anſwered; and as the order of the day ſtood for a very important matter of public buſineſs, he wiſhed gentlemen would ſhorten the converſation, and come to the point.

The Speaker. The *Speaker* ſaid, he had often repeated, and wiſhed to impreſs it on the mind of the Houſe, that converſations were diſorderly; but any member had, in his opinion, a right to put a queſtion to a Miniſter, or perſon in office, and that perſon had a right to anſwer, or not to anſwer, as he thought proper, and, if he pleaſed, to explain and enter into a juſtification of his conduct, and give his reaſons before he gave his anſwer to the queſtion. This put an end to Mr. Rolle's farther calling to order, and

Mr. Burke proceeded, as he ſaid, it was neceſſary for him to ſhew, and to convince the Houſe, that it was not upon ſlight grounds he had reſtored them; and that no injury could poſſibly ariſe to the public from their reſtoration. When he was firſt appointed Paymaſter General, he went into office with the moſt fixed reſolution to introduce into it every reform that he ſhould find neceſſary and practicable;

 but

but he was like to those, who, thrown upon an unknown coast, sent out persons

Locos explorare novos---
Quique colant; hominesne feræne.

Mr. Powell and Mr. Bembridge were his most faithful assistants, and notwithstanding the sanguine hopes he entertained of the power of reducing to practice the reforms he had projected in theory, he took heaven to witness, that had it not been for the assiduity, fidelity and industry of these two gentlemen, he never could have been able to introduce the reforms which, he thanked God, he now saw established. An honourable member (Governor Johnstone) had, on a former occasion, said that theory and practice were two very different things; and what appeared most fine and specious in the one, could never be reduced, at least not without incredible difficulty, to the other. The truth of this observation he had felt in the Pay Office; and if he could claim any right to public gratitude for the savings he had made there, he declared he was in conscience bound to share it with these two unfortunate gentlemen, whose zeal, knowledge of office, activity, and assiduity had removed difficulties, which he must otherwise have found insurmountable. In order to shew what merit Messrs. Powell and Bembridge had with the public, in rendering his theory practicable, he stated the balances which formerly lay in the Paymaster's hands; they amounted *communibus annis*, for the last twenty years, to 600,000l; and in some years they were as high as 1,100,000l; these sums, thus lying in the Paymaster's hands, brought no superlucration to the public; and yet at 4l. per cent. were worth 24,000l. per annum, this was formerly the avowed perquisite of the Paymaster; so that with the salary, the place used to be worth 27,061l. here was of course a saving of 24,000l. a year to the public: to this he added some other very large sums, which formerly brought no superlucration to the public; but which at present, from the reform in the Pay Office, effected a saving to the Exchequer of 23,000l. a year; so that the whole saving which already accrued to the public, from his plan of reform in the Pay Office, amounted annually to 47,000l. He praised their conduct as men of business, and religious integrity; said he ever found them just in their accounts, and attentive and indefatigable in their duty; that whatever merit he could claim in this reform, he must divide it equally with them: and

and that when he went out of office, he knew no men into whose hands he could so safely trust the remaining balances that were in the Treasury; and on his return to office, as he saw no account of ill conduct against them, no document to prove that they had erred, he certainly considered himself as justified in restoring them to their places. The Pay Office was formerly a very fattening place, into which many a poor man had got, who came out very rich:—men who were weasels when they crept and twisted themselves at entering, but who soon grew so fat, plump, and jolly there, that it was a difficult matter to get them out again. To himself he could answer that the allusion was not applicable, for he was still as lean as when he went in, and his determination was to destroy all that steam of fattening in future, which had too long been the custom hitherto. An honourable gentleman had, on a former day, mentioned Cæsar's wife, but he knew not what was meant, as he had no acquaintance with that lady. He thought, and still maintained the thought, that the two clerks had been rashly removed; and this much he would say, that they were to him useful men, and without whom he could not have done the business. Mr. Bembridge at least was in that situation: his business was a heavy task, he had to make up the accounts of every troop of horse, and every company of foot, the staff officers, garrisons, remittances, extraordinaries, and to attend to the memorials, and the official correspondents, exclusive of making up the Paymaster's accounts. This was a business not within the compass of every man's abilities; and to perform which, he was not able to discover any person in the office capable. As to Mr. Powell, it was impossible that either he or any other Cashier could, as matters now stood, peculate the public money, nor, except by forgery, have a shilling from the Bank that was not *bona fide* wanting for the immediate calls of real debts. The assertions made that the business could be done without these clerks, or men of equal abilities, were mere assertions only, and must be made by men unacquainted with the nature of, and totally unversed in the accounts of the Pay Office. It put him in mind of an arrogant lover who had a disposition to matrimony, and who entered into the conjugal state. The next morning after his bridal night, being asked by an intimate friend, "how often?" he replied "about fifty." "Then I a am certain," says the other, "there was none." The office and

the connubial ſituation are in thoſe reſpects ſimilar, much duty to be performed, and much ſtrength required.

Mr. Eſtwick juſt then having come into the Houſe, aſked the Speaker what the ſubject matter of debate was.

The Speaker informed him; and then, after the third interruption,

Mr. Burke proceeded with a remark that he was not at all ſurprized at being ſo often interrupted, as the buſineſs he knew was diſagreeable, whenever he touched upon the reform. He produced a letter from the inferior clerks, ſtating their inability to get through the buſineſs of the office, unleſs Meſſrs. Powell and Bembridge were reſtored, or ſome other perſons appointed to their places, which letter he gave as another reaſon for his having reſtored them. The labour of the office he ſtated to be very great indeed, from eight in the morning until midnight, and therefore they dearly earned their ſalary. There were two ways, he ſaid, before him, when he came into office laſt, either to reſtore the old or to take new clerks. The old to him were preferable, inaſmuch as they muſt be much more uſeful to him than the new; and as they were ſo well acquainted with his plan of reform. And as there was not one of the inferior clerks on whoſe fidelity, care and accuracy, he could depend, he thought it moſt prudent for himſelf, and better for the public, that they ſhould be reſtored. It was not to their pecuniary honeſty, even was that ſuſpected, that he looked; it was to their relieving him in his weight of buſineſs. But as he had never diſcovered any degree of guilt in their conduct, he was ſtill more induced to have the aſſiſtance of the ability he had tried. Having urged this very ſtrongly, he deſcribed Mr. Powell as a man as reſponſible as any in the kingdom, but ſo effectually unhinged by what had lately happened, that he had loſt the power of his former functions, and was of very little uſe in the office, unleſs with a pen in his hand. He ſaid, he was extremely nervous, and ſo exceedingly affected by ſome recent circumſtances, that if he put a queſtion to him for information, he could give no rational anſwer, but was thrown into an agony. In keeping him in his ſituation, therefore, he could have no view, but a ſenſe of juſtice, and a conviction, that he ought to protect a man ſo ſituated, and not by diſmiſſing him, ſend him to his trial with a ſuperadded colour of criminality upon him. He declared, he had paſſed ſeveral ſleepleſs nights, in conſidering how he ought to act; that his fear was not, whether he ſhould keep him in his office, but that he ſhould not. The ſuggeſtion againſt him

him and Mr. Bembridge, he said, had acted upon his mind, like the suggestion stated by Skakespeare,

> Whose horrid image did unfix his hair,
> And made his seated heart knock at his ribs
> Against the use of nature?

After much deliberation, and deep thought, he was convinced he had done right; if, however, his opinion misled him, and he had erred, he awaited the judgment of the House; he held it his duty to act for them; he had made an effectual reform: with their leave he would still go on, and extend that reform farther; but if they so far differed in sentiment, he had only to say, *nunc dimittis servum tuum.* On these grounds he put himself upon God and his country, that he had acted for the best, and that he had done what appeared to him most conducive to the public good. He begged to remind the House, that the reform was his primary object, and that the proposition expressed the design, and necessity of making the reform entirely prospective, and not retrospective, to operate as a reform, not a punishment. It was easy to see, that if the difficulty of criminal prosecutions of offences was superadded to all others, such measures would have been impossible to be executed. He reminded the House, that the severity of all reform being odious and disagreeable to his nature, he never should have undertaken it at all, but on the faith of Parliament, that the modification should be admitted with the measure. He had succeeded in his reform by winning the affections of his subordinates; and instead of hunting them for long practised abuses, he had met them at Mr. Rigby's hospitable table in mutual kindness, and in joy and festivity, and there formed a connection with them, which enabled him to do such essential service to the public. He considered that connection as obliging him to tenderness and affection towards them; nor did he fear that malevolence could imply any wrong motive to those duties which men owe to each other, by being placed in the same office by God and their King. What was stated were all facts, and the conclusion inevitable.

In point of fortune Mr. Powell was a man sufficiently responsible for any sum of money, even if his trust had been pecuniary. The criminality against both were such as admitted much controversy, and would be controverted in a court of justice. That their guilt had been surmised from a kind of confession drawn from them, which though it had

induced

induced the late Paymaster to dismiss them, did not, as the minds of men are differently affected by the same circumstances, justify him in prejudicing the public service by refusing to employ men, of whose capacity, fidelity, and diligence, he had the greatest experience; and who had the approbation of all the great persons who filled this office for many, many years.

He shewed that official men, able enough in their department, but living always in habits of dependence, and much secluded from the world, were so timid and helpless, that he was sure the interrogatories of a superior might frighten any of them into a confession of any crime whatsoever. He said, he could not reconcile to his conscience to send men, in many respects so meritorious, after so many years service, whatever their faults might be, to a trial, already precondemned and ruined, one of them in fortune, and both in character.

Such were the circumstances of their restoration; to the authority of Parliament he was forced to submit. He had still great matters of reformation to propose to Parliament, he would do it, if the House did not refuse to let him exercise that lenity in the execution of them, which alone could prevent reformation from becoming prosecution; if otherwise, he should drop them.

The case of the two unfortunate gentlemen he left to the humanity and justice of the House.

Mr. Rolle. Mr. *Rolle* said, he was not satisfied with what the right honourable gentleman had said, and that he should name a day to move the House on the business.

Mr. Burke. Mr. *Burke* begged pardon for not stating that Mr. Powell had resigned at his own request, and that Mr. Bembridge had offered to do so likewise, but on this he trusted the House would not insist; however, he would take the sense of the members by what might fall from two or three leading men, and not by division.

Mr. Rolle. Mr. *Rolle* thought that Mr. Bembridge should go out as well as Mr. Powell.

Mr. W. Pitt. Mr. *Pitt* wished to have the sense of the House collected, as the honourable gentleman wished, and deemed the continuance of Mr. Bembridge, under the present circumstances, as incompatible with the public interest.

Mr. Fox. Mr. *Fox* thought, after what fell from his honourable friend on the business of reform, and after the clear manner in which every matter was stated, that it was a hard case,

prior to trial, to censure a man by turning him out of office. But as so respectable a number as those who composed the minority thought that Mr. Bembridge should be dismissed, he wished his right honourable friend to accept the resignation.

Mr. *Rigby* entered into a defence of the two officers, and thought it hard the House should censure them, prior to trial, and throw out hints that might biass the Jury that was to try them, some of whom might at that moment be in the gallery. He said, that having for thirteen years been a witness of the conduct of Mr. Powell and Mr. Bembridge, and those gentlemen having in all that time conducted themselves entirely to his satisfaction, the House might possibly have thought something ought to be said by him on the present subject; and indeed he should have laid claim to their attention to an argument or two, to shew the great impropriety of having those minutes of the Treasury laid before them that had been called for, if a right honourable gentleman, in high office, had not so fully and so completely, in his mind, stated that impropriety. He agreed with some learned gentlemen, who had said, that the justice of the House ought to be the first thing considered, with respect to the case then before them; but he said, what had been a matter of justice then, was now a matter of humanity; every gentleman must feel, that the less that was said in that House respecting Mr. Powell and Mr. Bembridge, the more humanely they would act, and that to offer any farther motion upon the subject, would be the height of inhumanity, after what had passed. Having said this, Mr. Rigby acknowledged, that Mr. Burke's description of the duties of the Accountant had been accurate and precise, and said, that the burthen of the office lay upon him, but that neither the Cashier nor Accountant, regulated as the office now was, could do the public the smallest injustice, with regard to peculation or meddling with money, unless, as the right honourable gentleman had said, they went the length of forgery, and that crime, even if they were disposed to hazard it, could scarcely be perpetrated with effect. Having said this, he submitted it to the consideration of the House, whether they might not, with convenience to the business of the office, and without the smallest danger to the public, allow Mr. Bembridge to continue exercising the functions of Accountant. In the course of his speech, he urged the great injustice the House would have been guilty of, had they ordered the minutes of the Trea- Mr. Rigby.

sury

ſury to be laid before them. Had they done ſo, he contended that they ought to have called Meſſrs. Powell and Bembridge, to have heard what they had to ſay againſt thoſe minutes. He knew, he ſaid, what their caſe was, and its criminality depended altogether *quo animo*, it had been committed. He obſerved alſo, that Mr. Powell ſtood charged with having acted wrong, not in his character as Caſhier, but in his character of Executor to the late Lord Holland.

Mr. Pepper Arden.

Mr. *Pepper Arden* objected to the ſuffering Mr. Bembridge to continue to act as Accountant; he ſaid, he hoped what the Houſe had now done, would become a precedent, and that it would hereafter follow of courſe, that when any reſponſible public officer was proceeded againſt legally for a breach of truſt, let private opinion of his innocence be what it might, that he ſhould ſtand ſuſpended from his public employ, till the matter of criminality charged againſt him was decided by a jury. Mr. Arden ſtated the charge againſt Mr. Bembridge to be, that he had ſuffered certain interpolations and inſertions to be made in accounts delivered in to the Auditor, and concealed certain matters which he knew of, and which it was his duty to diſcover, affecting the public to a very conſiderable amount.

Mr. Martin.

Mr. *Martin* roſe to ſay, that as he had on the firſt day, when the matter was adverted to, ſpoken ſtrongly on the ſubject, he wiſhed to have it known, that his having done ſo proceeded from no party motive whatever, and that ſo far from being actuated by perſonal pique or prejudice, he ſhould feel moſt uncomfortably, if he entertained an enmity againſt any one human creature breathing.

Governor Johnſtone.

Governor *Johnſtone* then roſe to reply to ſome parts of Mr. Burke's ſpeech, in which that gentleman had glanced at what the Governor had ſaid on a former occaſion, and had obſerved that the Governor was of late much in the habit of finding fault with his conduct. The Governor declared he had the fulleſt conviction of the honourable gentleman poſſeſſing as much humanity as he laid claim to, but that he would once repeat what he had before ſaid, viz. that his humanity frequently ran away with him, and rendered him unfit to act with that deciſion and firmneſs on great and important occaſions, which a conſummate ſtateſman ought to have at command. The honourable gentleman, he ſaid, had great ſenſibility and many virtues, he could not nevertheleſs regard him other than as a frail member of the community, and that for the reaſon he had ſtated. The honourable gentleman talked

of

of his finding fault with his conduct. Certainly they were not in habits of political friendship. It was impossible that they should be so, and he would tell the honourable gentleman when they ceased to continue in such habits. On an occasion the most malignant that human depravity could exercise its basest inveteracy upon; when a motion was made to with-hold the government of Greenwich Hospital from a brave sea officer, who had been wounded in the service of his country, and who had spent many years in that service with the greatest honour, but who happening by one political act to displease a party, had been not only proscribed by that party, but persecuted with the most unremitting vengeance.

Mr. *W. Pitt* spoke to order, and said, if the honourable gentleman would give him leave, he would advise him to postpone going into subjects that could not have the least relation to the conversation that had been just held, which of itself had been extremely disorderly, but which had been allowed and submitted to, because it had been thought necessary. Mr. W. Pitt.

Governor *Johnstone* said, whenever he was attacked by any gentleman, either directly or indirectly, he would always reply in his own defence, and if the House listened to the one, they ought in justice to hear the other: but he was far from desiring at any time to persist in defending himself against their sense and inclination. Governor Johnstone.

Mr. *Burke* desired to understand, what his conduct was to be with respect to Messrs. Powell and Bembridge. He was, he conceived, to accept their resignations in compliance with the opinion of the House, and was not to be responsible for the consequences. Mr. Burke.

Mr. *Powys* was of the opinion, that it was improper to prejudge; but he wished it to be held as an established principle, that no person under prosecution should, during that prosecution, hold any office of trust. Mr. Powys.

Mr. *Rolle* was satisfied, and said, that the accepted resignation of the two officers would make his motion unnecessary. Mr. Rolle.

Mr. *Burke* repeated that he was not in that case to be considered responsible for the consequences, in the delays of office which their resignation would occasion. Mr. Burke.

Mr. *Kenyon* gave notice, that when the legal process was determined, he should move for the minutes of the Treasury, meaning to ground a motion on those minutes. Mr. Kenyon desired to set Mr. Rigby right in one particular. Mr. Mr. Kenyon.

Powell was not now proceeded againſt in his character of an Executor to a noble Lord who was no more, but in his public character of Caſhier of the Pay Office. A civil ſuit indeed would be commenced againſt him in his character of Executor to the late Lord Holland.

Mr. Baker. Mr. *Baker* miſunderſtanding Mr. Kenyon's notice, was beginning to reaſon upon the contradiction exemplified in its being on the ſame day declared, that the matter ſhould now reſt *quoad* that Houſe, and that it was to be revived in another ſhape hereafter; when he was ſet right by Mr. Kenyon.

Lord John Cavendiſh. Lord *John Cavendiſh* ſaid, if when the trial at law was decided, the learned gentleman meant to revive the buſineſs, he might do it; but he could not help ſaying, that his opinions never had been very much in favour of the Houſe; and a part of it had lowered itſelf conſiderably in his judgment by the conduct purſued on the buſineſs that had been ſo much agitated.

Mr. Arden. Mr. *Arden* was warmed by this remark, and roſe with ſome heat to exculpate himſelf from being comprehended within its ſcope. He declared that he had been actuated by public motives, and no other.

At length the converſation was put an end to by Mr. W. S. Stanhope moving that a new writ be iſſued for Newton, in Lancaſhire, in the room of Thomas Peter Legh, Eſq. who had accepted of an Enſigncy of foot.

CUSTOM-HOUSE REFORM BILL.

The order of the day being upon motion read, for the ſecond reading of the Cuſtom-Houſe bill, and the Speaker putting the queſtion, "that this bill be now read a ſecond time,"

Mr. Daubeny. Mr. *Daubeny* moved, that it be deferred for three months, and gave his reaſons for the motion, but in ſo low a tone of voice that we could not hear his argument, farther than that the bill in his mind, inſtead of producing œconomy would be productive of expence,

Mr. Gaſcoigne. Mr. *Gaſcoigne*, junr. ſeconded the motion, and objected ſtrongly to the principles of the bill; he inſiſted that it was cruel to take away the places of the deputies to patent offices, as they were by no means ſinecure places, and there were many other circumſtances to which he could not bring himſelf to agree, as they militated ſtrongly both againſt juſtice and generoſity. He deſcribed the bill as liable to many objections, as well with regard to its principle, as to the various clauſes it contained. Hav-

Having a good deal to ſay with reſpect to the latter, he declared he would not then take up much of the time of the Houſe, but would reſerve his objections to the clauſes till the bill was in a Committee, (if it ſhould be the ſenſe of the majority that it ought to be ſent to one) and ſhould that be the caſe, after it had gone through the Committee, and received as much correction and improvement as a Committee could give it, he would then trouble the Houſe with a few arguments againſt its principle, which he could by no means conſider as fit to be adopted. One remark he would then make, to prove how highly objectionable it was in an eſſential particular. If it paſſed as it ſtood, a ſevere injury, as he had ſaid, would be done to a body of men, againſt whom no crime had been proved, and againſt whom no crime could, he was perſuaded, be alledged. He meant the deputies to the holders of patents places, many of whom were not appointed by the patentees, but all of whom, without a colour of reaſon, or a pretext of juſtice, would be deprived of their livelihood, and have to ſeek to earn their bread, by means which they were yet to learn. Mr. Gaſcoigne deſcribed the deputies of the patentees as a ſet of honeſt, induſtrious, deſerving individuals, many of whom had ſpent the greater part of their lives in the public ſervice, had always borne reſpectable characters, had proved themſelves men of unimpeachable integrity, and had uniformly acted in ſuch a manner as to entitle them to the protection of Parliament. To turn theſe men adrift without a proviſion of any kind, was, he ſaid, as inhumane as it was unjuſt; if therefore the bill ſhould ſo far meet with the ſanction of the Houſe, as to be allowed to go to a Committee, he hoped, that in the Committee he ſhould be permitted to introduce a clauſe to cure this alarming defect, and render it in that particular at leaſt leſs objectionable. With regard to the principle of the bill, Mr. Gaſcoigne ſaid, he would for the preſent only obſerve, that it appeared to him to be a bill which would tend in a very great degree to diminiſh the influence of the Crown, the queſtion naturally therefore would reſult, whether the Houſe thought that the influence of the Crown ought to be more diminiſhed than it, was or not? That queſtion, however, he would not then enlarge upon, but would content himſelf with ſeconding the amendment of the honourable gentleman near him.

Mr. *Minchin* was of the ſame opinion, and inſiſted that the bill would, ſo far from acting as an œconomical bill, be

quite the reverse; for the compensation that must be given to those persons, whose places would be taken away, would be a fresh means of burthening the subject with new taxes.

Mr. Ambler

Mr. *Ambler* was of the same opinion; he said, that the proposition, of abolishing certain patent offices, and making the patentees a compensation, was not only putting the public to a very considerable and unnecessary expence, but just the very worst way that could possibly be taken, to effect a reform, if a reform in that particular were necessary. The obvious mode of abolishing patent places, Mr. Ambler said, would have been the way that had been uniformly adopted in the preceeding bill of reform, namely, enacting that the present holders of them should continue to possess them while they lived, but that after their deaths no more patents should be granted. He also shewed, that according to the present bill, the influence, the power, and the revenue of the Commissioners of Customs would be very greatly increased; a circumstance by no means to be desired.

Mr. Holdsworth.

Mr. *Holdsworth* spoke in favour of the bill, and thought it extremely necessary, as the present enormous fees paid by merchants rendered it very expensive to expedite business.

Mr. W. Pitt.

Mr. *W. Pitt* said, he trusted that gentlemen would allow his motives for bringing in the bill were just, and that the principle of the bill was good, however objectionable some of the clauses might be; therefore the fairest way would be to let it go to a Committee, and then the clauses would be fairly argued, and such alterations as might be thought necessary would be made; he was certain, he said, that the bill was not perfect, therefore he should be happy in every assistance gentlemen would give him; but the fees taken at the Custom-house were enormous, burthensome to trade, and served in a great measure as covers for corruption. That the compensation to be made to persons whose offices would be taken away, must certainly add to the present burthens of the subject; yet gentlemen ought to consider whether it would not be much better to have a temporary burthen, than a continuance of the present enormous practice. He desired to know, if any man would be hardy enough to declare, that persons holding patent places, ought not to do the duty of those places, or give up their patents? Or would any man say, that if it were true that exorbitant fees were taken, many of them arbitrarily settled, such fees ought not to be abolished? With regard to the objections that he heard that day, they were such as might be obviated. One gentleman had

had advifed that the patents now in exiftence, fhould continue to be held by their prefent poffeffors till their deaths, and that after that time, no more patents fhould be granted. Even that was, in his opinion, though it fell far fhort of his idea, a propofition to be defired, and if he could obtain no more, he fhould be glad to get fo much reform. He declared, that the claufe giving the Commiffioners of the Cuftoms an encreafe of influence and of revenue, (as had been obferved by Mr. Ambler) was an overfight, and would certainly be corrected in the Committee. With regard to the effect the bill would have on the influence of the Crown, it had been faid, that it would diminifh the influence of the Crown, and that had been ftated as a complaint. It was a little novel to hear fuch a matter objected to; but he had heard the bill elfewhere objected to for a very oppofite reafon; it had been without doors faid, it would tend to encreafe the influence of the Crown. If he was to give his opinion, he fhould rather think it would; but he did not fee that as an objection, becaufe though it encreafed the influence of the Crown on the one hand, it diminifhed it on the other, and the latter ought to be balanced againft the former; even if it preponderated in favour of the increafe, it was that fort of increafe that appeared to him to be leaft dangerous, and leaft likely to corrupt, as it went among the mafs of the people, and not among their reprefentatives. Mr. Pitt recapitulated his arguments, and preffed the Houfe to let the bill go to a Committee, declaring, he by no means wifhed to hurry it through the Houfe, and that if when it came out of a Committee, it was thought adviseable to poftpone the farther progrefs of it till the next Seffion, he fhould have no objection.

The Lord Mayor.

The *Lord Mayor* (Mr. Newnham) faid, he was confident that the bill would by no means be an œconomical reform, for it would occafion a heavy and fevere tax; and in a large circle of merchants with whom he had converfed upon the fubject, he found only one that made any complaint of the prefent fees being enormous. The fees that were given were in confideration of the clerks expediting the merchants' bufinefs, which it would be impoffible for the merchants to do without them; therefore, as the clerks at the Cuftoms attend extra hours to do that bufinefs, it was extremely right they fhould be paid for fo doing. His Lordfhip faid, there was one grievance relative to the Cuftoms, of which all the merchants he had ever met with loudly complained, and that was the complicated nature of the duties. If they were fimplified,

plified, would prove a real accommodation and convenience to all concerned in trade and commerce. At present there was scarcely a merchant in London who could make out what his duties amounted to — not a merchant's clerk that could do it. His Lordship thought it would increase the influence of the Crown. As a proof that a severe and heavy burthen would be laid on the people, his Lordship said, the land-tax, by the reform as it was called, would be diminished 7500l. in the ward where the Custom-house stood, and the compensation to be made to the persons dismissed would amount to an enormous sum; for, to his certain knowledge, the purchase and satisfaction to be made for one patent place, was no less a sum than 82,000l. The removal of other public offices had occasioned a deficiency in the City receipt of the land-tax of 3000l. a-year.

Sir Edw. Astley.

Sir *Edward Astley* was of opinion, that the enormous patent and sinecure places ought to be reduced, and every reform possible made to extricate the country from the heavy burthens it laboured under; but he had made an observation, that whenever a proposition for reform came from one side of the House, the other side, merely from party spirit, was sure to oppose it, which was one great reason why no reform whatever took place; and indeed he always took notice, that there was a vast difference between the conduct of gentlemen, when in and out of office, relative to reform. He said, among other arguments, the Heir Apparent, when he came to the Crown, would have nothing to give away, there were so many patent places already given away in reversion, and so many more would be so given away, if the present bill, or something like it, did not pass.

Mr. Brickdale.

Mr. *Brickdale* said, the worthy Alderman who represents so great a city as that of London, ought always to have the lead over the member of any other city, and, in the present business, he had over him; for the chief magistrate, in conversing with the merchants of London, had found one who approved of the bill; now, in conversing with the merchants of Bristol, he could not find any one that was of opinion the bill was a good one.

Mr. Secretary Fox.

Mr. *Secretary Fox* was of opinion the bill, by all means, should go to a Committee, for no person, unless he totally objected to the principle of the bill, could, with any propriety, reject it, on account of some of the clauses being bad, which, beyond a doubt, might be fairly canvassed and altered in a Committee. He argued that every reform possible should

ſhould be made, and it appeared to him that ſome was neceſſary in the Cuſtom-houſe; yet, if in the Committee good and ſubſtantial grounds were given that a much better bill might be formed, he dared to ſay the right honourable gentleman [Mr. Pitt] would, on account of the lateneſs of the ſeſſion, agree to poſtpone the buſineſs until the next ſeſſion, when it might be brought on in a much better form. As to the influence of the Crown, the right honourable gentleman had reaſoned very fairly. The bill tended to diminiſh it in ſome inſtances, to encreaſe it in others. With reſpect to patent places, he muſt own, that of all other ſpecies of influence the Crown poſſeſſed, he approved of that the moſt, becauſe he believed it to be a ſort of influence the leaſt productive of bad conſequences. Men, who poſſeſſed patents for life, generally feeling themſelves as independent, and as little under influence as any men whatever. With reſpect to what fell from the honourable Baronet, [Sir Edward Aſtley] he muſt reply, that he by no means thought the remark juſt with reſpect to him, or the friends with whom he acted; for the reform that his friend [Mr. Burke] had ſo ably propoſed whilſt out of office, he had inſtantly put in force when he came in, and he defied any perſon to ſay or prove, that there was one promiſe of reform that he or his friends had propoſed whilſt out of office, which they had gone from ſince they came in; if there was, let it be mentioned, and they would inſtantly ſet about it; but, however reſpectable the honourable Baronet might be from his independence or public ſpirit, he by no means could allow he was juſt to make a general charge, without being able to ſpecify one particular.

Sir *Edward Aſtley* ſaid, he did not particularly accuſe the right honourable Secretary, but he perfectly well remembered that the Reform bill mentioned by Mr. Burke, whilſt out of office, contained the abolition of a ſinecure place, [the Dutchy of Lancaſter] but no ſooner did that Adminiſtration come in, but Mr. Dunning, now Lord Aſhburton, was appointed to the place, and the ſame ſet of gentlemen were very clamorous, and he thought with much juſtice, againſt the noble Lord in the blue ribband for granting penſions to Lord Loughborough, Mr. Robinſon, &c. yet, inſtantly on coming into office, they granted a penſion to a perſon [Col. Barré] who now is, but was not at that time, a fit object for one. Sir Edward ſaid, he feared no man, nor any ſet of men. He was a plain country gentleman, and had no motive for his conduct but to ſerve his country. He had received

Sir Edw. Aſtley.

ceived no favour from any Adminiſtration, neither did he care who he diſobliged. Sir Edward declared, he had a great reſpect for ſeveral now in Adminiſtration; he had often voted with the right honourable Secretary who ſpoke laſt; he thought his former Adminiſtration had done the country much ſervice, and he declared he ſhould have been glad of continuing to ſupport him, had he not coupled himſelf with others, whom he could by no means approve.

Mr. Fox. Mr. *Fox* replied, that the hiſtory of thoſe penſions was pretty well known, and the fountain from which they ſprung. He inſiſted upon it, that if that Adminiſtration, of which he compoſed a part, were to blame, it was for their ſlackneſs in not bringing forward in three months every reform that was poſſible; but ſlack as they had been, they had made a greater reform in that ſhort time than all the Adminiſtrations put together, which had ſat for many years.

Mr. Gilbert ſaid a few words; after which

Mr. Marſham. Mr. *Marſham* confeſſed that he thought the bill not a good one, yet it was nothing but right it ſhould go to a Committee, and be fairly diſcuſſed. He paid many compliments to Mr. Fox and his friend, on their former Adminiſtration, and ſaid, he thought they were praiſe-worthy for many things they did whilſt in office; and, perhaps, their greateſt fault was being too delicate on the ſubjects of which the honourable Baronet had complained.

Mr. Daubeny withdrew his motion, upon which the bill was read a ſecond time, and ordered to be committed on Monday ſe'nnight, the 2d of June.

INDIA BUSINESS.

General Smith. General *Smith* ſaid, the lateneſs of the hour, occaſioned by the unfortunate debate in the firſt part of the day, compelled him to poſtpone the conſideration of the reſolutions of the Select Committee until Wedneſday next.

May 23.

Mr. Maurice Lloyd. Mr. *Maurice Lloyd* roſe and ſtated to the Houſe, that he was happy to ſee a Director of the Bank (Mr. Ewer) in his place, as he could probably give the Houſe ſome information on a ſubject which, the honourable member ſaid, he wiſhed to have explained. In ſearching into the accounts of the Bank, he found there were large ſums which no intereſt had been paid on for many years, indeed ſo large a ſum as

1,280,000l.

1,280,000l. of which no intereſt had been paid for the laſt ſeventeen years; therefore, if it was properly applied, it would be of great utility to the public, for which purpoſe he hoped the matter would be enquired into, as it would lead to other matters well worthy the attention of the Houſe. He concluded with moving, "That the Governor and Company of the Bank of England do lay before the Houſe a copy of all the ſums of money, on which dividends are due and unpaid, up to the uſual ſettling day of the year 1780.

The Speaker acquainted the honourable member, that no perſon had ſeconded the motion.

Mr. *Lloyd* ſaid, the honourable gentleman, who promiſed to ſecond it, was not then preſent; but if the neceſſity of the motion was ſeen, he truſted the Houſe would ſecond it, [here he pauſed ſome time, and no perſon offering to riſe] if they did not, he ſaid, the motion muſt fall to the ground, which it did. Mr. Lloyd.

The order of the day for the Houſe to go into a Committee on the bill to puniſh idle and diſorderly perſons, on whom implements of houſe breaking might be found in the night time, being read, Mr. Parry took the chair.

Two patroles and a thief-taker were called to the bar, to give evidence of their having taken up perſons, in the night time, with ſeveral offenſive weapons concealed about them; the inſtruments, conſiſting of ſmall iron crows, knives, chiſels and pick-lock keys, were produced and laid on the table, after which the witneſſes withdrew, and a ſhort converſation took place, in which ſeveral members ſpoke with great judgment on the various caſes that might ariſe.

The Committee went through the bill with ſeveral amendments, after which the Speaker reſumed his ſeat.

The report on Lord Mahon's bill to prevent bribery and corruption at elections was read a ſecond time. One of the clauſes being objected to, the Houſe divided, Ayes 44, Noes 43.

The bill was recommitted to a committee of the whole Houſe for Monday the 2d of June.

May 26.

Lord *Newhaven* ſeeing Mr. Fox take his ſeat, roſe to aſk him a queſtion: he underſtood, he ſaid, that a negotiator had been diſpatched to Paris to meet and conclude a commercial treaty between this country and America; he wiſhed Lord Newhaven.

to be informed by the right honourable Secretary, in what ſtate of forwardneſs that treaty was, and whether it was the intention of miniſters to lay it before the Houſe before it ſhould be finally concluded?

Mr. Fox. Mr. *Fox* did not riſe for ſome time, but at laſt he ſtood up and obſerved, that the noble Lord had put a queſtion to him, which he did not think it prudent to anſwer; and therefore he hoped the noble Lord would not preſs for an anſwer.

Lord Newhaven. Lord *Newhaven* replied, that the right honourable member might perhaps have his reaſons, and proper ones, for not giving an anſwer to that part of his queſtion that related to the preſent ſtate of the negociation; but he could not ſee any objection to his giving an anſwer to that other part, which went merely to aſk, whether or not it was the intention of Miniſters to lay the treaty before the Houſe, before it ſhould be finally concluded.

Mr. Fox. Mr. *Fox*, without riſing, ſaid in a low voice acroſs the Houſe, "That will depend on the nature of the treaty."

Mr. Sheridan. Mr. *Sheridan* then made ſome motions for papers, which put an end to the converſation.

Ld. Mahon. Lord *Mahon* informed the Houſe, that the bill which he laid before them a ſhort time ſince, relative to bribery and corruption, had gone through the Committee, with ſeveral amendments, ſome of which he by no means approved of; therefore on the report of the bill he had oppoſed them, and the oppoſition he gave, occaſioned much confuſion. He wiſhed to prevent any farther trouble to the Houſe by another oppoſition to that bill, and therefore he would give it up, and move for leave to bring up a bill, not exactly the ſame, but nearly ſimilar, which, as the principle was agreed on, need not occaſion any debate. His Lordſhip concluded with moving, "for leave to bring in a bill to prevent bribery and expence at elections for members of Parliament." Ordered.

BUDGET. TAXES.

The order of the day, for going into a committee of ways and means, was next called for, and read. The Speaker left the chair, and Mr. Ord having taken that of the Committee,

Lord John Cavendiſh. Lord *John Cavendiſh* entered upon the arduous taſk of opening the budget of taxes; he ſaid that ſuch a day as this was always an unpleaſant day to a Chancellor of the Exche-

quer,

quer, who was called upon to perform the unpopular office of imposing burdens on the public; but it was more peculiarly unpleasant to him, who felt within himself a consciousness how greatly unfit he was for the situation which he held: however, he had one consolation in this unpopular business, which was, that it was necessary; and that though he was called upon officially to propose taxes, every gentleman in that House was in fact as much interested in the business as he was; for the credit of the nation must be upheld, and every man in the House, nay, every man of property in the kingdom, was as interested in supporting it, as the Chancellor of the Exchequer: the interest of the loan must be paid, and consequently the credit of the nation called for taxes to raise a fund for the payment of that interest. Having had this necessity in view, it had become his duty to turn his thoughts most seriously to the subject, and to consider by what means such a fund could be raised with certainty on one hand, and with the least inconvenience to the public on the other; bearing this in his mind, he naturally turned his thoughts to the customs and excise; but he soon found that nothing could be more improper, than to attempt to encrease the burdens already laid upon these two branches of the revenue; the storms and tempests of the last year, and the consequent bad harvest had convinced him of the necessity of looking elsewhere for objects of taxation; gentlemen all knew how general the complaints were of the scarcity of corn; and therefore they must agree with him, that to lay additional burdens on excise, which must fall ultimately on corn, would be cruel, and to the last degree distressing in the present state of the country. Having therefore given up all idea of increasing the duties on customs and excise, he turned his thoughts to other objects; and made choice of such of them as he thought could well bear taxation, and be truly productive of those sums, that he expected to draw from them; and he trusted they would appear as unobjectionable and as desirable to the Committee as they did to him.—The first objects of the taxation which he intended to propose, were

BILLS of EXCHANGE.

The stamp tax imposed last year on bills of exchange, had been very productive; for it produced a greater sum than his predecessor expected to have

drawn from it; from this he could perceive the tax was far from being burdensome, that it would bear an increase, and therefore he proposed this year to double the duty; so that the tax having last year produced 56,000l. the additional duty would therefore amount to - - - £56,000

To the same tax he proposed to subject all promissory notes; and also bills of exchange drawn on foreign countries. He proposed also to take away an exception in the act of last year, which had opened a door to numberless evasions. This exception was in favour of all bills of exchange drawn on demand: under the favour of this exception, ways and means had been very ingeniously contrived to draw bills, that though it was intended they should be bills on demand, they were in fact, worded as if they were actually to be paid on demand; by taking away this exception, and subjecting promissory notes to the payment of this duty, he expected to raise at least - - 44,000

He should make his motion as extensive as possible, leaving it to the wisdom of the House to make such alterations as they might see necessary when a bill was brought in for the purpose of enforcing the tax. Foreign bills, his Lordship said, would undoubtedly be excluded from this tax, as we had no right to levy impositions on bills drawn abroad; but the British legislature had a right to lay a tax on all bills drawn here to be sent abroad.

The next tax he proposed was on

RECEIPTS.

A stamp on receipts would, he was convinced, produce a greater sum than the Committee could well conceive, if the act which should pass to enforce it could be so worded, as to guard against evasions: gentlemen could scarcely form an idea of the immense number of receipts that were given in England in a year: it was true, indeed, it would be impossible to compel any man to take receipts. He proposed, in favour of the poor, to exempt from this duty all bills for less than 40s. and he was sorry to say that he believed the poor seldom had so large a sum to receive at one time; but on all receipts for more than 40s. and under 20l. he

would

would lay a ſtamp duty of 2d. and on all receipts for more than 20l. a duty of 4d. This tax would fall ſo lightly, and yet ſo generally, that he had not a doubt but it would be found an immenſe reſource to government. This tax, his Lordſhip imagined, would produce an immenſe ſum, make people more regular in their payments, and be of infinite uſe to trade in general. In order to enforce it, he meant in the bill to be brought in, to make all receipts that were not upon the ſtamp ſpecified illegal, and of no effect, therefore it could hardly be ſuppoſed that a tradeſman, for the ſake of two-pence, which was but the two hundred and fortieth part of forty ſhillings, would run the riſk of paying a bill a ſecond time. As this tax was meant to be extended to pariſh rates and taxes, it would act as a trifling ſurcharge on all the different ſums now paid above 40s. and be the ſame as the additional 5 per cent. was on all exciſe duties, which, though it appeared dreadful at firſt, had in the end been found not very burdenſome. The object of who ſhould pay the ſtamp was, in his Lordſhip's opinion, ſcarce worth contending about; for there would be few perſons ſo neglectful in paying their money as not to take a receipt. Lord John ſtated that the produce of this tax muſt neceſſarily be a matter of uncertainty; if it was the humour to evade it, there was no ſaying what it might produce, or indeed how little, as there could be no means of forcing men to give receipts; but there were caſes, in which it could be enforced, and if once given into, it would bring in a large ſum. Regulations would be neceſſary to give it a degree of coercion; for inſtance it might be ordained by an act, that in any account, to eſtabliſh which there might be occaſion to have recourſe to law, no receipt ſhould be deemed valid which had not the ſtamp upon it. This, he conceived, would operate very greatly to make the tax be paid generally. The idea likewiſe of men in buſineſs dying with their affairs unſettled, and the chance of their money tranſactions coming into the hands of lawyers, would alſo tend to aſſiſt in promoting the general operation of this tax. With regard to the

produce of it, if it took, when gentlemen considered that for one draft they gave, they in proportion took a hundred receipts for less sums than it was worth while to draw for, they would naturally find that on a comparison with the tax on bills, notes, drafts, &c. it must prove exceedingly more productive. He farther observed, that every family had in the course of the twelvemonth an infinite number of receipts, and that upon the whole, the sum it was likely to raise was extremely considerable. The produce of this tax he said he would take for the present at - - - 250,000

The next things he proposed to tax were

PROBATES of WILLS and LEGACIES.

On the former he proposed an additional stamp duty, which he estimated at 10,000l. and on all legacies a duty of 1l. per cent. with an exception in favour of wives and lineal discendants, whom he intended to exempt from the operation of this tax; he rated the whole arising from probates and legacies, at 40,000

He came next to

BONDS, LAW PROCEEDINGS, ADMISSION to the INNS of COURT, &c.

On these several articles he proposed an additional stamp duty; the bonds, in particular, he observed, called for such a duty; as a bond for a small sum paid as high a duty as one for 100l. He thought it needless to enumerate the different warrants, and other law processes, that were to be subjected to this additional stamp; they were enumerated in a great number of resolutions that he intended to submit to the Committee in the course of the evening. His Lordship observed, that as he meant carefully to avoid all additions to the custom or excise, he had within his own mind thought it best to make a small addition to almost the whole of the present stamp duties, by which, with the addition of a new tax on all warrants, admissions to Inns of Court, law proceedings, transfers of estates, &c. he should be able to raise a large sum without materially affecting the poor; for it was natural to

suppose, that before any person would have to pay those duties, he must be possessed of some property, and become a fit object for taxation. The gross annual produce of the additional duty on these bonds, &c. he estimated at - - - - 60,000

STAGE COACHES and DILIGENCES.

The tax imposed on these last year, had been found extremely productive; nay, so great was the spirit of competition between the proprietors, that they had absolutely lowered their rates, by which he was encouraged to hope that they would be very able to bear an additional tax of one halfpenny per mile, the produce of which he rated at - - 25,000

CONTRACTS and INVENTORIES.

By a small duty on these, he proposed to raise, per annum. - - - - - - - 10,000

He remarked, that by an act passed in the reign of King William III. a duty had been imposed on all contracts; but no mention was made in the act, of agreements to make these contracts, now it was his intention to subject such previous agreements to the tax, as also all inventories taken with a view to any legal proceedings.

QUACK MEDICINES.

These he thought very proper objects of taxation; and he believed the House would be surprized at the sum, that he had good grounds that a tax on them would produce. First, he would have all persons who sold medicines and who were not regularly bred to the profession of doctors, &c. to take out a licence; and this being done, there should be a duty of 8l. per cent. laid on the medicine, which he believed would produce annually, a revenue of - - - - - 15,000

The collection, he observed, might at first be rather difficult; there could indeed be no difficulty as to the medicines that were sold under the authority of the King's patent; and as to the others, the difficulty would decrease daily, as experience would enable government to discover the means by which evasions should be practised.

An

An UNIVERSAL REGISTER of all CARRIAGES.

Lord John said, that for a variety of reasons, it appeared highly necessary to obtain a register of all the carriages in the kingdom, as well those kept for one purpose as those kept for another; it was therefore his intention to move a low duty (he cared not how low it was) upon every waggon, cart, or other carriage, with two, three, or four wheels, excepting such as were already charged with a duty under the management of the Commissioners of Excise. He said, these carriages were frequently covers for smuggling, and for other bad purposes, he rather, therefore, wished to ascertain what they were, and who kept them, than to impose any very heavy tax upon them; and for this reason he thought one shilling a wheel a sufficient duty; at the same time that he said this, however, he declared, that if when the bill was before the House, any gentleman should think the tax he was proposing, generally extended to all persons keeping carts and waggons, would be too heavy a burden on agriculture, he should have no objection to receive a clause, exempting all waggons and carts, kept and employed solely for the purpose of agriculture, from payment of duty; and yet, lightly as it might be felt, it would produce annually. - - - - 25,000

REGISTER of BIRTHS, MARRIAGES and DEATHS.

A tax upon these he considered to be a matter of police as well as finance. It had universally been allowed, he said, that it was proper to have a regular account, for various reasons, of the birth of every infant, also of the marriage of every couple, and likewise of all burials; the books of each parish, and the bills of mortality would, in a great measure, lead to a computation what this would produce; therefore he proposed to lay a tax of three-pence per head on all infants born, all persons married, and every burial; and after allowing some gratuity to the curates, clerks, &c. he

was of opinion, that the net produce of the tax would amount annually to - - - 25,000

All these sums put together would make just - 560,000

The exact sum necessary to pay the interest on the loan of - - - - - - : £.12,000,000

There were two other objects of taxation, which he was ready to submit to the consideration of the Committee, if they should find any of the others so objectionable, as to deem it necessary to reject them; otherwise he did not intend to move them. These two objects were weights and measures, and an additional duty on the postage of letters: a tax on weights and measures would operate as a very good regulation of police, exclusively of any view to finance; it might be proper to make the owners produce their weights and measures to be inspected annually, that it might be found whether they were really and truly exactly what they purported to be; and the stamp upon them would be beneficial to the revenue: on the other hand, an additional duty of one penny on every letter sent by post, would bring in 75,000l. a year, out of which 25,000l. being deducted for franks for members of Parliament, would leave a net income of 50,000l. to the public. To the Committee he left it to judge, whether these should be preferred to any other of the taxes that he had opened; if they should be of opinion that he ought to do so, he would; but if they should not, he would not move any others than those which he had already opened. These two propositions he merely threw out as hints for the House hereafter to adopt, should they wish to forego any of the taxes he should propose; or should they be of opinion, that it would be adviseable to create a large surplus of income, in order that it might go in aid of the sinking fund. Lord John, in the course of his speech observed, that there were many objects which, in his opinion, were proper subjects for taxation now, that formerly were thought otherwise; he meant, navigation companies, proprietors of newly-enclosed estates, by grants of Parliament, Turnpikes, &c. which were excused hitherto, as they were supposed to be meant as public benefits, and not able to pay in their infant state; but now they were arrived at perfection, and become extremely profitable, they certainly were fit objects of taxation; a tax on those miscellaneous subjectes, he estimated at 20,000l. Having gone through a recapitulation of all the taxes he meant to propose resolutions upon, the Chancellor of the Exchequer moved,

 "That

"That it is the opinion of this Committee, that the ſtamp duties now charged upon every piece of vellum, or parchment, or ſheet, or piece of paper, on which any inland bill of exchange, promiſſory note, or other note, payable othewiſe than upon demand, do ceaſe, determine, and be no longer paid or payable."

Ld. Mahon. Lord *Mahon* did not think himſelf capable to follow the noble Lord who had ſpoke laſt, in a ſubject that embraced ſo many objects of great public weight and conſideration, However, if he had no other motives to impel him to offer himſelf to the attention of the Committee, but the notice he had given on a former day of a motion he ſhould make in ſome ſtage of this buſineſs, that was ſufficiently compulſory on him to ſay a word or two on the preſent ſyſtem of taxation, and the ruinous ſcheme of it that had for a few years been carried on with ſo very fatal and melancholy effects. The noble Lord then ſaid, that among all the taxes propoſed by the noble Lord, he had not provided for the deficiencies of a noble Lord in the blue ribband, though he had inſinuated that there were ſtill exiſting means in the country for it. For his part, he ever ſhould condemn the mode in which the noble Lord (North) had laid on his taxes; and as there were ſuch great and enormous deficiencies, he expected to hear they were to have been immediately provided for.

Lord John Cavendiſh. Lord *John Cavendiſh* informed the noble Lord, he was ſeriouſly of opinion, that ſo immediately after a long and expenſive war as we had been engaged in, and at ſo early a period after the peace, it would be highly inconſiſtent; and when the Committee reflected on what he had ſaid in the opening of his ſpeech, relative to the great and crying diſtreſs of the country, a diſtreſs occaſioned by tempeſts, by a failing harveſt, and inflicted, as it were, by the hand of Providence; when they conſidered the heavy burthens the people laboured under, in conſequence of the expenſiveneſs of the war, and alſo that the amount of the deficiencies of the taxes in queſtion were not yet aſcertained, he truſted they would not wonder at his declaring, he did not think he ſhould be able to provide ways and means to ſupply the deficiencies of the war taxes in the courſe of the preſent ſeſſion. One thing, however, he had the happineſs to be able to ſtate for the noble Lord's ſatisfaction, and that was, that the taxes in queſtion were daily improving in their produce; a fact, which Lord John proved, by referring to a written

2 document,

document, whence he stated the different amounts of several of the taxes comparatively, year by year, for the three last years.

Lord *Mahon* then informed the Committee, that he should, before he sat down, move for the Chairman to report progress, and ask leave to sit again, as he had some material objections to make to the mode on which taxes had been laid for several years past. He hoped the Committee would not view what he said in a ludicrous light. There were two great objects that a Chancellor of the Exchequer ought never to lose sight of; the one the diminution of the national debt, the other the encreasing the revenue by taking off some of the taxes: this, he observed, might appear paradoxical; but it was, in fact, very far from being so; for nothing could be more clear, than that many of the articles of the customs had been greatly depressed by the imposition of taxes beyond what they could bear. This he proved from official papers on the table by which it appeared that in the four articles of brandy, wine, made wine, and British spirits; these different articles produced on an average for several years before the last new duties were imposed on them, 1,300,000l. but since the new duties had been imposed, there had been a falling off of near 400,000l. so that giving credit for the produce of these new taxes, there still was a deficiency of 211,000l. In the article of tonage and poundage, imposed first in the act of Charles II. he found that there had been produced very near 300,000l. short of what they used to produce before the new taxes were laid; so that he thought he was well warranted in saying, that by taking off these new taxes, the revenue would encrease in the one instance near 300,000l. a year; and in the other 211,000l. so that the same operation of finance that would so greatly increase the public revenue, would in fact alleviate the burden of the nation, so far from adding to it. Taxes on customs never failed to encourage smuggling; an honourable friend of his, who had been lately on the continent, had fallen into company with a very wealthy Englishman in France, who having been driven from England for smuggling, had amassed a very large fortune almost on a sudden, by pursuing his old practice of smuggling; this man had let his honourable friend into a knowledge of his business; he said, that Lord North was his best friend, for by imposing such heavy duties on the articles usually smuggled to England, he had made the smuggling trade so very beneficial, that a man

Ld. Mahon.

could scarcely fail to make a fortune by it in a very short time. Indeed the man's observation was very just; for when duties were low, the profit that a smuggler might make, would not compensate for the risk he ran; but on the contrary, when the duties were very high, the profits of the smuggler of course were great, and consequently the temptation to smuggle must keep pace with the prospect of the profit. Hence he would recommend it to the Committee, to order their Chairman to apply to the House, for leave to take into their consideration the acts of Parliament by which the new duties were imposed on the different articles he had enumerated; the Committee might then sit again, and consider of the propriety of taking off those taxes. He spoke also of the national debt, the reduction of which a financier ought always to have in view: he stated the difference between a loan on a five per cent. fund, and one on a fund of three per cent, and insisted that the former was infinitely better calculated to buy up the public debt than the latter. He then moved that the Chairman report progress, and ask leave to sit again.

Mr. Fox. Mr. *Secretary Fox* began his answer in one of the finest veins of ridicule that we almost ever remember to have heard him make. He had heard, he said, a doctrine similar to that laid down by the noble Lord who spoke last, attempted by a noble Earl (Shelburne) in the other House, which was, that borrowing money reduced a debt; and the noble Lord (Mahon) as a second part to that, advanced, that to increase the revenue, it was proper to lessen the taxes. Such sublime notions, he said, well warranted the Earl of Shelburne to frame the speech for his Majesty at the beginning of the session, so full of professions of reform, for if he and his friends had found out that grand nostrum to encrease by diminishing, they certainly had a right to promise more than they did. They were even justifiable in making the peace, bad as it was, for they had it in their power to lessen the taxes by encreasing our calamities.—Agreeable to their doctrine, going to war was a blessing, as it occasioned the want of a loan, and the borrowing money decreased our debt; every man in the nation, when he heard that the Chancellor of the Exchequer wanted a sum, the larger it was the more he had reason to rejoice, as it would be a means of lessening the taxes. That Lord North, as Chancellor of the Exchequer, had been a friend to smugglers, he was free to confess; and so must every Chancellor, especially during a long and

ruinous

ruinous war, who had occasion to raise the duties; for it was a maxim never meant to be contradicted, that if there were no duties, there would be no smuggling; if small duties, but little smuggling; and if large duties, of course smuggling would encrease in proportion. If the old duties, with the addition of the new, had decreased, it was a fit object to enquire into; but how that, or what the noble Lord, (Mahon) had mentioned, had to do with the present question, he was at a loss to know; it might be a proper subject to enquire into in future, but the noble Lord's objection to duties that would encrease smuggling, could have no retrospect to the present, for those just proposed could by no means add to smuggling. He entered very minutely into the different methods of borrowing money; observed, that the real sinking fund should not be encreased, nor should it be touched until you could determine what to do with it, until you was certain what the peace establishment would be; he had not the least doubt, he said, but there were resources in this kingdom sufficient to pay off, or, what was the same thing, materiall to lessen the present debt; but the proposition of the noble Lord (Mahon) he could not agree to; for although you might not probably decrease the produce of the tax by lowering it, yet there was but little probability of encreasing the produce by that means; therefore to hold out false notions of that kind to the people was extremely wicked and cruel, as it only went to make the public dissatisfied, and grow full of discontent; it would also be very impolitic to give up old taxes, merely on a supposition of encrease. Because the noble Lord chose to say, that taking off the new duties would encreale the revenue upon the old, ought an experiment of that nature, contrary to common experience, under the circumstances of the times, to be hazarded? Mr. Fox entered particularly into a discussion of some assertions thrown out by the noble Lord relative to what he termed the superior advantage of raising money by a five per cent. fund, and controverted them one after another. Mr. Fox recurred to a consideration of what the noble Lord had said, with respect to taking off the taxes on brandy; he said the deficiency upon the tonnage and poundage was occasioned, not as the noble Lord had stated, by any deficiency or failure of the produce, but because the East-India Company had not paid three hundred thousand pounds, which they owed for duties; and after reprobating the time and the mode which the noble Lord had

chosen

chosen for throwing out such a suggestion, said, that he considered it not only as unwise, but as highly criminal, for any man at such a moment, to suggest ideas to the people that they were unnecessarily taxed; and that if their burdens were taken off, the revenue would be encreased. Such notions, rashly inculcated, without modification, and without a regard to practicability, was the way to sow discontents among the people; to irritate them against Government; to cause murmurings and uneasiness; and in short, to produce the most mischievous consequences without doors. It was, in his mind, to deceive the kingdom; and to raise their expectations without a certainty, whether it would be safe to gratify them or not. With regard to the assumed ground of the noble Lord's proposition, undoubtedly it was necessary that the deficiencies of the war taxes should be made good, but that was not, in his opinion, the right time for carrying such a measure into practice. Let them see what the peace establishments were to be, and let them judge from them what would be the best means of providing for former deficiencies. His noble friend had fully stated his reasons for not attempting to make good the deficiencies till the next session. Let the noble Lord wait with patience till then, and if he found them proposing expensive peace establishments, peace establishments larger than the security of the country absolutely required; if he saw any thing in their conduct with respect to the finances of the country that justified suspicion, it would be then time enough to endeavour to oblige them to do many things, which it would undoubtedly be right to do, but which they had not yet had time to consider duly, nor was it practicable for them to attempt immediately. With respect to paying off the debt, it depended on two circumstances; first, if the revenue was certain, it would depend on the expences; and *vice versa*, if the expences were certain, it would depend on the revenue; therefore, until one of those points were ascertained, it would be difficult to give a positive answer. He declared he was a firm friend to the idea of our having it in our power to lessen the national debt. If he did not entertain that idea, and that upon what he conceived to be grounds perfectly reasonable, he would be free to own, he should think less sanguinely than he ever had done on the resources of the country.

Mr. W. Pitt. Mr. *W. Pitt* thought, as it happened, that the motion made by his honourable friend would throw some new light on

on the ſubject of taxation, and convey a good deal of information to the Houſe, he conceived it right to offer a few ſentiments on the argument into which the debate had very naturally branched out, and ſaid, he would endeavour to be as conciſe as poſſible, after the hour's entertainment which the right honourable Secretary had juſt afforded. He was a little ſurpriſed, however, that there was ſo little matter and ſo much oratory. The Houſe was carried away from figures to declamation, and inſtead of fairly meeting the motion made by his honourable friend, a reply was offered which was fraught with every ſpecies of ingenuity that could confound the underſtanding, and miſlead the judgment. It was a kind of ſyſtem, flimſy and flippant in conſtruction, which ſober, diſpaſſionate men muſt ſpurn at; it was an attempt to throw into ridicule a propoſition that was plain and ſimple, but which, by the ingenuity that the right honourable gentleman poſſeſſed, might be tortured into a contradiction that ſhould afford a laugh. It was an argument, he could venture to aſſert, that was not founded in juſtice, containing two beautiful abſtract propoſitions. Having for ſome ſhort time played ironically on what Mr. Fox had laid down in his argument, he entered into a defence of the calculations made by Lord Mahon, and contended, that borrowing money at 5 per cent. was the only mode by which a ſurplus could ariſe, ſo as to aſſiſt in paying off the national debt. He obſerved, that no rational man could for a moment imagine that a debt was to be leſſened by adding to it, or that taxes were to be lightened by encreaſing the duties. Theſe were paradoxes that required no defence, they were glaring to every man's underſtanding. As to what fell in reſpect to the ſurplus from the right honourable Secretary, he differed materially with him in that point, although he allowed that a million was more than 940,000l. The myſtery was eaſily ſolved, and that which led the right honourable Secretary aſtray, was his not conſidering the compound intereſt that aroſe on the money borrowed at 5 per cent. which he ſaid, in the courſe of twenty years, would produce miracles. The honourable gentleman then adverted to the terms of the laſt loan, and went over much of his former argument on that buſineſs, and called the tranſaction indiſcreet and ſlovenly. From that he adverted to the taxes propoſed by Lord North; which, from their impolicy, he averred, had, in general, deſtroyed their object. The plan now ſeemed to him to wear the ſame complection; and falſe principles

principles of arguments were laid down to support the measure, which the people of England were as greedily to swallow as the champion of the people with rapidity had uttered them. This was a species of political cruelty, exercised by what he could call by no other appellation than imposition. Humanity had been mentioned by the right honourable gentleman; but there was a vast difference between the real practice and the beautiful expression of the word. This, he said, naturally led him to the calamities of the American war, which he called rash and bloody, fraught with misfortunes, and ending with misery to this empire. The motion made by his honourable friend went not, however, to blame any of the taxes; its extent was for an enquiry into what could be done for the benefit of the kingdom. It was merely a proposition for the purpose of lessening the burdens of the people, and taking some step towards paying off a part of the national debt. It was also to form some scheme of wisely and judiciously taking off taxes that were impolitically and unwisely laid on. It went at least to an idea of that salutary measure, though it contained no absolute proposition of the kind, and indeed the right honourable Secretary himself, when he checked his career, when his judgment had recovered itself, and when he spoke with more collectedness, declared, that he thought taking off the taxes a right measure, where it could be done with safety. Mr. Pitt amplified upon this, but went a little farther than Mr. Fox had done, in recapitulating his arguments, with a view to overthow them. He entered into a long discussion of the question so often agitated of late, whether a loan had best be raised on a 5 or 3 per cent. fund, and gave his opinion decidedly in favour of the former. In answer to Mr. Fox's declaration, that the system of finance of his noble friend near him, was a system of mysteries in which it yet remained for him to be initiated; he said, it was true there was a mystery in his noble friend's system, in which it was wonderful indeed that the honourable gentleman did remain to be initiated, viz. the mystery of compound interest, a mystery of which it was plain he was wholly ignorant. Having pushed this idea a good way, and spoken to a variety of other points, he charged Mr. Fox with such inhumanity to the people of England, as to deny them any enquiry whatever into any of the taxes as might probably appear to be such, as it would be more adviseable to take off than to continue. As to what fell from the right honourable gentleman

man in respect to his Majesty's speech, he had to observe, that there never yet were any of those objections started against it that were ever substantiated. The promises were not romantic, nor the plan of reform idly conceived. These he said were some of the observations he had to make, to which he should add this remark, that it was not now so dangerous a matter to postpône the taxes as if there was a war. We now enjoyed the blessings of a most excellent peace; nor was the interest of the people so connected with finance; a circumstance of all others that must make peace a most desirable attainment indeed. The honourable gentleman here again entered into a variety of calculations, which were for the most part on interest, and compound interest, on the variation of stocks, multiplication, addition, subtraction, and division of figures, the object of which tended to prove, that the deficiencies of the last year should be made up before the supply of the next year was provided; that by borrowing with one loan to pay the interest of another, the nation would become bankrupt, and that he differed materially in his ideas of finance from the right honourable Secretary. He concluded with a remark, that, from the poor and flimsy manner in which the argument in favour of his honourable friend's motion was answered, that the right honourable Secretary had never thought on the subject of the taxes until he made his speech.

Mr. *Fox* informed the honourable gentleman that he had misunderstood him, for his argument was wholly misrepresented. He did not disapprove of any mode to enquire into ways and means to reduce the national debt, nor of any proposition that tended to an enquiry into the deficiencies. He approved, and ever would approve of examinations. They were calculated for the benefit of the people, and that ever should be one of his first objects as a Minister. He was surprised how the honourable gentleman should state such an hypothesis, without it was merely to furnish an opportunity of his displaying his shining talents, even at the expence of a mistake, that he must know will meet correction. The idea he meant to impress on the minds of the House was, that to stop the business of the Committee by a proposition abstracted from the motion before them, and totally of another complexion, was impolitic, improper, and imprudent. There was a proper time to debate such a matter, without starting it as an obstacle to the important question before the House. It was on that principle it met the oppo- Mr. Fox.

ſition of Miniſters; and on that ground there was not an unprejudiced man in the Houſe who would not oppoſe it. Beſides, the motion for the Chairman to quit the chair, was throwing out to the people, that the taxes were improper, burdenſome, and heavy; whereas not a ſyllable had been ſaid by the noble Lord who made the motion, nor by the honourable gentleman who ſo ably ſupported him, that even caſt one reflecting ſhade of diſapprobation on the taxes. The natural concluſion, therefore, was, that the oppoſition took its riſe from ſome other kind of principle than that of ſerving the country, by delaying the taxes. As to what fell in reſpect to the Loan at five per cent. and at three per cent. and the calculations made thereon by the honourable gentleman, it was a matter of compound intereſt, in which almoſt every ſchool-boy could inform him there was no difference, the gain and loſs being equal, which ever was adopted. It required no great knowledge of figures to make that evident to the meaneſt capacity, and to prove that a Loan, if it could be obtained at five per cent. would no more benefit this kingdom than a Loan at three, four, or four and a half per cent. with the uſual douceurs. And as to the deficiencies, any perſon who knew any thing of finance muſt acknowledge, that they would grow leſs and leſs every year. The honourable gentleman having mentioned that he, Mr. Fox, had treated the peace with levity, it became requiſite to ſet his ideas right in that particular likewiſe, and to inform him, that it was the reſources pointed out by the honourable gentleman which he treated lightly. It was his ſyſtem of finance which created the laugh, and his not liking taxes becauſe they were new, that occaſioned the levity complained of. The propoſition, as he ſaid before, in reſpect to the five per cent. was a ſimple one; and if the honourable gentleman choſe to commit his figures to paper, he would meet him there. It was true he had hinted at the late peace, and he could reply to the honourable gentleman's ſarcaſm about ſyſtem, by averring what was a public opinion, that the late Adminiſtration had a ſyſtem of promiſing what they never had performed. The idea of his having ſaid that they generated monſters, he denied, becauſe he believed them as incapable of generation, as it was poſſible for barrenneſs to be; and the manner in which they quitted their offices, without leaving a trace of any invention for Loan or Taxes behind, proved their ſterility. Indeed there was ſome little excuſe for this, as the peace took up all their faculties, and left them

not

not an idea to bestow on any other business, and therefore they substituted promises for performances. The question before the House was, whether the Chairman should leave the chair, quit the business of the day, and enter into a debate on a new subject, that could with more propriety be discussed at any other time.

Mr. Pitt got up in reply and to explain, but did not take Mr. Fox's calculations on the compound interest on the right point of view.

Mr. *Pulteney* said, he should certainly vote against the question, but an enquiry into the deficiencies he thought very requisite. He also took up the calculation, and observed, that when money is borrowed, it is war, and when it is paid, it is peace; consequently that it was low at one time, and high at another. The borrowing, in his opinion, principally depended on the quantity and the time, and that all other ideas were little better than deceptions. The Ministers have not had a proper command over the money lenders, and the renewal of the Bank charter he thought a very impolitic measure, without having secured some hold over the Directors. Mr. Pulteney.

Lord *North*, in a vein of the most pointed irony, attacked Lord Mahon's speech. He stated, that as not one syllable had been uttered against the taxes, there existed the strongest proof that they were perfectly agreeable to the whole House; and not only so to the noble Lord, but they held him under an obligation, by furnishing him with the means of talking, and giving him and his friend an opportunity to display their talents for speaking. As to the motion, it was the most ridiculous and unseasonable he ever remembered to have heard made; it was a degree of absurdity that carried the front of nonsense along with it. Had the noble Lord any other tax to propose in the place of those moved, it would be right in the Committee to make the proposition; but as that was not the case, it was idle to desire the Chairman to leave the chair. Such an idea was foreign to the matter, it was as unreasonable a thought as the wildest head in the house could conceive. The noble Lord, it was true, had used some harsh expressions — had called him improvident, and that his taxes were indolently conceived, and ignorantly managed; — ignorant was certainly the word; and he said he must not forget it. And as the noble Lord's abilities were so great without experience, when he had experience, he would be a prodigy indeed. The calculation of the right honourable gentleman Ld. North.

[Mr. Pitt] on a Loan at five per cent. was something of the same stamp of financiering genius as the noble Lord sitting next him, [Lord Mahon] as he was arguing on premises not established; for until he could prove that there would be no resistance from some poor ignorant men on the other side of Temple-bar, to his five-per-cent. scheme, the whole structure of beautiful theory, which he had built up with such magnificent eloquence, must all tumble to the ground, and become baseless as the fabric of a vision. And it was more than probable, nay it was a certainty, that they never would furnish a Loan at five per cent. and therefore the right honourable gentleman's reasoning on that point fell to the ground. In various trials, his Lordship said, he always found a worse bargain at five than four, and at four than at three; and he had some experience to justify the remark. As to the five, that would be a ruinous scheme, for they would not lend on that plan without an annuity of fifteen years. His Lordship having stated the absurdity of all the calculations made by Lord Mahon and Mr. Pitt, and endeavoured to shew the absurdity of their financiering proposition, he most ably defended his own conduct in the American war, &c. and in all the Loans he made for the public. He adverted to the smugglers, who had been called his old acquaintance by the noble Lord, and ridiculed the idea under which he argued on that point. He denied any intention of concealing the deficiencies in as strong terms as were decent to contradict, and shewed by clear calculation, that those who had pretended to argue against the late Loan, or any of the former Loans, knew nothing of the finances of this country, except just so much of the theory as enabled them to make long speeches. He played upon the financiering ideas of Lord Mahon and Mr. Pitt with humour, and the most pointed ridicule; talked of their modesty, and their art, and hoped, that when Lord Mahon became Chancellor of the Exchequer, his experience would make him a shining ornament to his country.

Ld. Mahon. Lord *Mahon* withdrew his motion, declaring that he did so because he found Ministers intended to go into an enquiry of the deficiencies; but that if they did not, he would make one to that purport on a future day.

Mr. Dempster. Mr. *Dempster* praised the Taxes proposed that day in terms of the warmest panegyric. Mr. Dempster said he saw no possible objection to them; that he did not believe when payment

ment was demanded for any of them, that a ſingle wry face would be made, or any thing like a diſcontent expreſſed. He ſaid, he would ever deny that the war was the war of the people and of Parliament. It was the war of the noble Lord in the blue ribband, who might have ended it whenever he pleaſed, by letting the people feel their real grievances, and telling them what, from his own good ſenſe and ſagacity, the noble Lord muſt have foreſeen would have been the conſequence of it. Mr. Dempſter returned his thanks to Lord Mahon for having brought under conſideration the deficiencies on the former Taxes.

The Hon. Keith Stuart roſe up to thank the noble Lord for his conduct that day.

Sir *Edward Aſtley* approved of the taxes in general: one of them, he thought liable to objection, as it might prove a heavy burden on thoſe, who ought not, in his opinion, to be any more loaded with taxes than they were already. He ſaid, he meant the farmers, whom the tax on carts and waggons would ſeverely oppreſs. Sir Edward Aſtley.

Lord *John Cavendiſh* reminded Sir Edward, that when he ſtated that tax, he had declared, if any gentleman thought proper to move a clauſe when the bill came in, to exempt carts and waggons employed in huſbandry, he would not object to ſuch an exemption. Lord John Cavendiſh.

Sir *Edward Aſtley*, in reply declared, that what the noble Lord had ſaid, was ſome ſatisfaction to him, but he thought the exemption ought to be carried farther. There were times when farmers having no other employ for their teams, carried timber for government, coals, iron, &c. Sir Edward Aſtley.

Mr. *Sheridan* deſired it might be underſtood, that the noble Lord had no right to claim any merit from the part he had taken that day. The deficiencies on the former taxes had been under the contemplation of the noble Lord at the head of the Exchequer for ſome time. A fact not reſting ſolely on the authority of his bare aſſertion, but proveable from the reſolutions then under conſideration. The reſolutions were all founded on ſtamp duties, the clear inference from which was, that the cuſtoms and exciſe were at that time, and had been, he would declare, for ſome time paſt, under the moſt ſerious conſideration of government. Mr. Sheridan.

Mr. *Wilberforce* denied this doctrine, and ſaid, it was impoſſible, that what the noble Lord near him had that day propoſed, could be known even to government, much leſs in Mr. Wilberforce.

their contemplation. Mr. Wilberforce obſerved, in confirmation of this aſſertion, that the noble Lord at the head of the Exchequer had never once mentioned the deficiencies on the former taxes in the courſe of his ſpeech.

Mr. Keith Stuart.

Mr. *Keith Stuart* ſaid a few words more to a ſimilar purport with his former ſpeech.

Mr. Sheridan.

Mr. *Sheridan* ſaid, the ſpecific propoſition of the noble Lord certainly was not under the conſideration of government, nor had he meant to ſay it was; but he ſhould ſtill contend, that the ſtate of the Cuſtoms and Exciſe was, as was fairly to be inferred from the face of the reſolutions on the table. Mr. Sheridan obſerved, that if the honourable gentleman who ſpoke laſt thought his thanks better earned by words than deeds, he did right to give them to the noble Lord who had made the motion that the Chairman leave the chair. That noble Lord had talked about, what by fair inference the preſent reſolutions might be ſaid to prove to be doing.

Lord Mahon.

Lord *Mahon* ſaid, he would take care, that whether doing or not, the fact ſhould be done, for if Miniſtry did not keep the promiſe of that day, he would bring the matter forward again.

Here the debate ceaſed, and the Committee agreed to Lord John Cavendiſh's motions, which were as follow: That the ſtamp duties now charged upon every piece of vellum or parchment, or ſheet or piece of paper, upon which any inland bill of exchange, promiſſory note, or other note, payable otherwiſe than upon demand, do ceaſe, determine, and be no longer paid or payable. That a ſtamp duty of ſix-pence be laid upon every piece of vellum or parchment, or ſheet or piece of paper, upon which any foreign or inland bill of exchange, promiſſory note, or other note, ſhall be ingroſſed, written, or printed, where the ſum expreſſed therein, or made payable thereby, ſhall not amount to the ſum of fifty pounds. That a ſtamp duty of one ſhilling be laid upon every piece of vellum or parchment, or ſheet or piece of paper, upon which any bill of exchange, promiſſory note, or other note, ſhall be ingroſſed, written, or printed, where the ſum expreſſed therein, or made payable thereby, ſhall amount to the ſum of fifty pounds, or upwards. That a ſtamp duty of two-pence be charged upon every piece of vellum or parchment, or ſheet or piece of paper, upon which any receipt, or other diſcharge, given upon the payment of money, amounting to two pounds, and not amounting to the ſum of twenty pounds, ſhall be ingroſſed, written,

written, or printed, every ſuch receipt to be charged with the ſaid duty. That a ſtamp duty of four-pence be charged upon every piece of vellum or parchment, or ſheet or piece of paper, upon which any receipt, or other diſcharge, given upon the payment of money amounting to the ſum of twenty pounds and upwards, ſhall be ingroſſed, written, or printed, every ſuch receipt to be charged with the ſaid duty. That an additional ſtamp duty of two ſhillings and ſix-pence be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed, written, or printed, any receipt or other diſcharge for any legacy left by any will or other teſtamentary inſtrument, or for any ſhare or part of a perſonal eſtate divided by force of the ſtatute of diſtribution, or the cuſtom of any province or place, the amount whereof ſhall not exceed the value of twenty pounds; and where the amount ſhall exceed the value of twenty pounds, and not amount to one hundred pounds, an additional ſtamp duty of five ſhillings; and where the amount thereof ſhall be of the value of one hundred pounds, an additional ſtamp duty of twenty ſhillings; and a like additional ſtamp duty be charged upon every farther ſum of one hundred pounds, ſo left by any will or other teſtamentary inſtrument, or for any ſhare or part of a perſonal eſtate divided by force of the ſtatute of diſtribution, or the cuſtom of any province or place. That an additional ſtamp duty of twenty ſhillings be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed, written, or printed, any probate of a will or letters of adminiſtration for any eſtate of or above the value of one hundred pounds; and a farther additional duty of twenty ſhillings where the eſtate is of or above the value of three hundred pounds; and a farther additional duty of twenty ſhillings where the eſtate is of or above the value of ſix hundred pounds; and a farther additional duty of twenty ſhillings where the eſtate is of or above the value of one thouſand pounds. That an additional ſtamp duty of one ſhilling be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed, written, or printed, in Great Britrin, any indenture, leaſe, or other deed, for which a ſtamp duty of one ſhilling and ſix-pence is payable, by virtue of an act made in the ſeventeenth year of the reign of his preſent Majeſty, (except bonds given as ſecurity for the pay-

ment,

ment of any ſum or ſums of money). That an additional ſtamp duty of fifty ſhillings be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which any bond ſhall be ingroſſed, written, or printed, given as ſecurity for any ſum of money, the amount whereof ſhall exceed one hundred pounds; and an additional ſtamp duty of ten ſhillings where the amount thereof ſhall be of the value of five hundred pounds or upwards. That an additional ſtamp duty of ſix-pence be charged upon every piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed or written any original writ (except ſuch original upon which a writ of capias iſſues) ſubpœna, bill of Middleſex, latitat, writ of capias, quo minus, writ of dedimus poteſtatem, to take anſwers, examine witneſſes, or appoint guardians, or any other writ whatſoever, or any other proceſs or mandate that ſhall iſſue out or paſs the ſeals of any of the courts at Weſtminſter, courts of the Great Seſſions in Wales, courts in the counties palatine, or any other court whatſoever holding plea, where the debt or damage doth amount to forty ſhillings or above, or the thing in demand is of that value (writs of covenant for levying fines, writs of entry for ſuffering common recoveries, and writs of habeas corpus, always excepted). That an additional ſtamp duty of forty ſhillings be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed, written, or printed, any diſpenſation to hold two eccleſiaſtical dignities or benefices, or both a dignity and a benefice, or any other diſpenſation or faculty from the Lord Archbiſhop of Canterbury, or the maſter of the faculties, for the time being. That an additional ſtamp duty of forty ſhillings be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed, written, or printed, any admiſſion into any of the four inns of Court. That an additional ſtamp duty of four pounds be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed, written, or printed, any regiſter, entry, teſtimonial, or certificate, of the degree of Utter Barriſter taken in any of the ſaid four inns of Court. That an additional ſtamp duty of forty ſhillings be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed, written, or printed, any grant or letters patent under the great ſeal of Great Britain, or the ſeal of the

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Dutchy or county palatine of Lancaster, of any honour, dignity, promotion, franchise, liberty, or privilege, to any person or persons, body politic or corporate, or exemplification of the same (commissions of rebellion in process always excepted). That an additional stamp duty of forty shillings be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any admittance or instrument for admitting of any fellow of the College of Physicians, or of any attorney, clerk, advocate, proctor, notary, or other officer or officers in any court whatsoever in Great Britain (not being an annual officer in any corporation or inferior court whose office is under the value of ten pounds per annum in salary, fees, or other perquisites). That an additional stamp duty of four pence be laid upon every piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any note, or bill of lading, which shall be signed for any goods or merchandizes to be exported. That an additional stamp duty of eight pence be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any certificate or debenture for drawing back any customs or duties, or any part of any customs or duties, for or in respect of the re-shipping or exporting of any goods or merchandizes, which shall be exported, or shipped to be exported from Great Britain for any parts beyond the seas. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any citation or monition made in any ecclesiastical court, or any libel or allegation, deposition, answer, sentence, or final decree, or any inventory exhibited in any ecclesiastical court, the courts of Admiralty, or Cinque Ports, or whereupon any copies of them respectively shall be ingrossed or written, or upon which shall be ingrossed or written any protest, or any other notarial act whatsoever. That an additional stamp duty of two shillings and six-pence be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any conveyance, surrender of grants or offices, release, or other deed whatsoever, which shall be inrolled of record in any of the courts at Westminster, or in any other court of record whatsoever, or any custos rotulorum, or clerk of the peace. That an additional stamp duty of

of five ſhillings be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed or written any writ of covenant for levying fines, any writ of entry for ſuffering a common recovery, and any exemplification, of what nature ſoever, that ſhall paſs the ſeal of any court whatſoever. That an additional ſtamp duty of five ſhillings be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed or written any benefical warrant or order, under the ſign manual of his Majeſty, his heirs or ſucceſſors (except warrants or orders for the ſervice of the navy, army, and ordnance). That an additional ſtamp duty of two ſhillings and three-pence be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed, written, or printed, any copy of any ſurrender of, and admittance to, any cuſtom-right, or tenant-right eſtate, not being copyhold, which ſhall paſs by ſurrender and admittance, or by admittance only, and which ſhall not paſs by deed, within thoſe parts of Great Britain called England, Wales, and the town of Berwick upon Tweed. That an additional ſtamp duty of two ſhillings and ſix-pence be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed, written, or printed, any ſurrender of, or admittance to, any copyhold land or tenement, within thoſe parts of Great Britain called England, Wales, and the town of Berwick upon Tweed; or any grant or leaſe by copy of court roll, or any other copy of the court roll of any honour or manor within the ſaid parts of Great Britain (other than and except the original ſurrender to the uſe of a will, and the court roll or books wherein the proceedings of the court are entered or inrolled). That an additional ſtamp duty of ſix-pence be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed or written any bill, anſwer, replication, rejoinder, demurrer, interrogatories, depoſitions taken by commiſſion, or any other pleadings whatſoever, in the Courts of Chancery, Exchequer, or Duchy Court, and county palatine courts, or other courts of equity. That an additional ſtamp duty of two ſhillings be laid upon every ſkin or piece of vellum or parchment, or ſheet or piece of paper, upon which ſhall be ingroſſed or written any admiſſion into any corporation or company, or any matriculation in either of the two univerſities. That an additional ſtamp

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duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any principal or original instrument of surrender or resignation, service or cognition, of heirs, charter, or saisine of any houses, lands, tenements, or hereditaments, holding burgage, or of burgage tenure in Scotland. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any principal or original saisine taken or following upon any mortgage, wadset, heretable bond, alienation, or disposition, or upon any charter, precept of claire constat, retours, apprizings, or adjudications of lands or tenements, holding of any subject as aforesaid, in Scotland. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any principal or original retour of any service of heirs, or any precept of claire constat of lands or tenements, holding of any subject as aforesaid in Scotland. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any charter, or resignation, confirmation, novo damus, or charter upon apprizing or adjudication made or granted by such superior or others as aforesaid in Scotland. That an additional stamp duty of one shilling be laid upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any principal or original instrument of surrender or resignation of any messuages, houses, lands, tenements, hereditaments, tithes, mills, fishings, and other heretable rights, or any of them, to be made to any of his Majesty's subjects who are or shall be the superiors thereof, or to any city, town, burgh, or corporation, or to any magistrates, or others, who have power to receive such surrenders or resignations in Scotland. That a stamp duty of six shillings be laid upon every piece of vellum or parchment, or sheet or piece of paper, upon which any agreement shall be ingrossed, written, or printed, whether the same shall be only the evidence of the contract, or obligatory upon the parties from its being a written instrument. That a stamp duty of two shillings and six-pence be laid upon every piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed or written any inventory or catalogue of

any furniture, goods, or effects, made with reference to any agreement, or for the security of any person, except inventories produceable in the ecclesiastical courts. That there be charged a stamp duty of five shillings upon every piece of vellum or parchment, or sheet or piece of paper, upon which shall be ingrossed, written, or printed, any award. That every four wheeled chaise, or other machine, commonly called a diligence, or post-coach, and every coach, berlin, landau, chariot, calash with four wheels, chaise marine, chaise with four wheels, or other machine, by what name soever the same now is, or hereafter shall be called or known, to be employed in public stage coaches, or carriages, for the purpose of conveying passengers for hire to and from one place to another in the kingdom of Great Britain, shall be charged with an additional duty of one halfpenny for every mile such carriage shall travel, to be paid by the owners thereof. That a stamp duty of three-pence be charged upon the entry of any burial, marriage, birth, or christening, in any parish register in Great Britain. That the several clauses contained in all or any acts or act of parliament passed before the fifth day of December, one thousand seven hundred and eighty-two, by which any mortgage, assignment, transfer, or other security for borrowing money, or any nomination, contract, bond, warrant, judgement, or other writing whatsoever, under the hand and seal, or hands and seals of, or only signed by, any trustee or trustees for putting all or any such acts in execution, or by any justice or justices of the peace, or exhibited before them, or any of them, relating to the execution of such acts, respectively, are exempted from stamp duties (except so much of such clauses as relate to any instruments, documents, and other writings whatsoever concerning the public revenue or public funds, which at present are not liable to the payment of stamp duties) be repealed. That all persons (except such persons who have served a regular apprenticeship to any surgeon, apothecary, druggist, or chymist) uttering or vending medicines in Great Britain, be obliged to take out a licence annually for that purpose. That a stamp duty of twenty shillings be charged upon every such licence. That a stamp duty of three-pence be charged upon every box, packet, bottle, or phial of medicines, under the value of two shillings and six-pence, which shall be uttered, vended, or sold, by persons taking out such licences, or by any person under the authority of his Majesty's letters patent. That a stamp duty of six-pence be charged upon every box,

packet,

packet, bottle, phial of medicines, of the value of two shillings and six-pence, and under the value of five shillings, which shall be uttered, vended, or sold, by persons taking out such licences, or by any person under the authority of his Majesty's letters patent. That a stamp duty of one shilling be charged upon every box, packet, bottle, or phial of medicines, of the value of five shillings, and upwards, which shall be uttered, vended, or sold by persons taking out such licences, or by any person under the authority of his Majesty's letters patent. That every person who shall keep any waggon, wain, cart, or other carriage, with three or four wheels, (except such carriages as are now charged with any duty under the management of the Commissioners of Excise) shall yield and pay annually the sum of four shillings for a licence for that purpose. That every person who shall keep any cart, or other carriage with two wheels, (except such carriages as are now charged with any duty under the management of the Commissioners of Excise) shall yield and pay annually the sum of two shillings for a licence for that purpose.

May 27.

Mr. *Ord* reported to the House the resolutions which passed the day before in the Committee of ways and means. The clerk having read them twice, according to the forms of the House, — Mr Ord.

Lord *Newhaven* asked if, by the first resolution, foreign bills of exchange were to be subject to the tax. — Lord Newhaven.

Lord *John Cavendish* replied, that all bills drawn in England, on foreign parts, would certainly be liable to the duty; but that all bills drawn in foreign parts on England, would of course be exempt from it, as we have no power of right to make laws to bind foreigners, who live out of our dominions, to comply with our municipal laws. — Lord John Cavendish.

When the clerk read the resolution for imposing a tax on wheels,

Sir *Philip Jennings Clerke* said, that it would be a very great check on agriculture, at least in the part of the country where he lived, for there it frequently happened that, though a farmer might have but one set of horses, he had several carts; he had a dung cart, a timber cart, and a waggon: now, if he should be obliged to pay for every one of these carriages, he must of course feel the tax very considerably. — Sir P. J. Clerke

ably. It was not unfrequent, on the other hand, that farmers should have carts lying in their cart-house, of which they never made any use; and, consequently, it would be a hardship to make them pay for a carriage from which they derived no manner of pleasure or advantage.

Lord John Cavendish. Lord *John Cavendish* expressed a willingness to make such exceptions and limitations in the bill, which he should bring in on this head, as the House should judge proper; but still he was of opinion that, though it might be a heavy burden on farmers to pay for every carriage they have, when they have many, still he could not think it a heavy tax, if they were obliged to pay for a couple every year.

Ld. Mahon. Lord *Mahon* declared the tax to be, in his opinion, the most injudicious that had ever been imposed; but still it was not the tax itself, in its present form, that he opposed, but the principle on which the noble Lord had brought it in. The noble Lord had stated it as a matter of police, that all carriages should be registered. For what purpose? That Ministers might be able to form hereafter a judgment whether, on the article of carriages, a greater tax might be imposed; so that in fact, he was to consider this tax not so much a tax, as the seed of future taxes; and in this he could not help saying he remarked an egregious error in point of finance; for Ministers, by pursuing these methods, would absolutely destroy all the resources of the country: the true way of finding resources of revenue was, to leave in the hands of the subjects the means of making money; and while the people were rich, the state could never be poor; but by the laying taxes that affected the farmers, or, in other words, the lands, in the first instance, this useful class of the community were absolutely straitened in their means of making money, to the unspeakable detriment and impoverishment of the State. It was the same case in loading manufactures, and this was a strong objection to him against the wheel tax; by a former tax, the carriage of goods was taxed; but by the present, an additional burden must fall on the carriage of goods; so that, with all these incumbrances, it was impossible that our woollens and other manufactures should not be dearer at a foreign market than those of any other country.

Mr. Sheridan. Mr. *Sheridan* replied, that in the bill which was to impose this tax, such regulations might be made as should remove many of the objections that had been stated; he was sure the noble Lord who had proposed the tax would not resist any one

one exception in favour of the farmer, that ſhould appear reaſonable; and therefore he requeſted gentlemen would ſuſpend their objections until they ſhould ſee the bill, and the regulations that it contained. As to the noble Lord who had objected to the tax merely becauſe a greater tax might be ingrafted on it in future, his objection appeared to him unſeaſonable; it might apply well enough when ſuch greater tax ſhould be propoſed; but if even a very heavy tax indeed ſhould be propoſed hereafter, and carried, the noble Lord who objected to it would find an opportunity of encreaſing the revenue by taking off the taxes.

Mr. Dempſter. Mr. *Dempſter* paid very high compliments to Lord John Cavendiſh, for having found taxes the leaſt burdenſome of any that had ever been propoſed: there were ſome exceptions, indeed, to the wheel tax; but he was ſatisfied to wait till the bill ſhould be brought in, and until he ſhould ſee the exceptions that the noble Lord intended to make in it; and he had not a doubt but he would conſent to every exception that ſhould appear uſeful to the public. At preſent it was but juſtice to ſay of that noble Lord, that he had made a ſhoe to ſit a gouty foot, tender in every part, and with corns on every toe; a ſhoe which pinched only on one of the toes.

A member, whoſe name we could not learn, expreſſed a hope that a diſtinction might be made between the carts employed merely in huſbandry, and thoſe which were uſed for carrying merchandiſe. He knew ſome farmers who paid no more than 10l. a year for a farm of a few acres, and who nevertheleſs were obliged to keep three or four carts.

Mr. Burke. Mr. *Burke* ſaid, it was impoſſible to make ſuch a diſcrimination as the honourable member wiſhed for; there were ſome farms, for the management of which teams were neceſſary; there were others where the farms were neceſſary for the ſupport of the cattle: of the latter deſcription he concluded the ſmall farms of 10l. a year might well be preſumed; for it was indeed impoſſible that ſo ſmall a farm could maintain and ſupport three or four carriages. The fact was, there were many perſons who kept teams, not for the purpoſes of agriculture, but for carrying goods, ſo that they might be more properly called carriers than farmers; but ſtill they had little farms of a few acres, which they found neceſſary for the horſes they employed in the carrying trade; and therefore it was clear, that if an exception ſhould be made in the bill in favour of farmers who uſed their teams for the purpoſes of huſbandry, ſuch farmers or perſons as he had juſt deſcribed, could not, in truth, avail themſelves of the

the exception, as they by no means came within the meaning or merit of the exception.

Sir John Wrottesley. Sir *John Wrottesley* joined in the applause given to Lord John Cavendish for his taxes but still he thought the wheel tax exceptionable, and wished a better might be substituted in its room.

Sir George Yonge. Sir *George Yonge* understood, from the manner in which the noble Lord opened his motion yesterday, that he was willing to confine it solely to travelling carts, and to exempt all those from it that should be employed in husbandry.

Lord John Cavendish. Lord *John Cavendish* said he meant no such thing; he certainly had it in contemplation to subject the latter description of carriages to the tax, as well as the former; though he was very ready to admit such exceptions and modifications, as should make it as little burdensome as possible to the husbandman.

Mr. Ald. Sawbridge Mr. Alderman *Sawbridge* highly approved of the taxes in general, and held himself bound to return his thanks for them to the noble Chancellor of the Exchequer: he must say, however, that the wheel tax was not the best of them; he wished the members would consent to take away their own privilege of franking, and then the public might be eased of a part of their present burden.

The Speaker then put the question, "That the House agree with their Committee in this resolution," (relative to the wheel tax.)

The House divided — Ayes, 47; Noes, 20. The tax was of course carried by a majority of 27.

The other resolutions were agreed to without debate.

Ordered, That a bill, or bills, be brought in upon the said resolutions; and that Mr. Ord, Lord John Cavendish, the Earl of Surry, Mr. Frederic Montagu, Sir Grey Cooper, Mr. Attorney General, Mr. Solicitor General, and Mr. Sheridan, do prepare and bring in the same.

After which the Lord Advocate moved the order of the day, for hearing counsel in Sir Thomas Rumbold's case; the counsel were accordingly called in, and proceeded to examine witnesses, after which the House adjourned.

May 28.

Gen. Smith. General *Smith* rose, and was going to move several resolutions, grounded on the reports of the Select Committee; the object of which was to censure Sir William James and

Mr.

Mr. Sulivan, for some neglect, or supposed neglect on their part; in transmitting dispatches to India.

Mr. *Fox* rose to request his honourable friend would, for the present, desist from his intention, and defer his motions for some days; he understood that there were soon to be laid before the House, two reports of a very important nature from the Select Committee, relative to the affairs of India; and as the whole of the business would, in some short time after, be brought under the consideration of the House, to whom some general regulations respecting the government of India should shortly be submitted, he was of opinion, that it did not appear necessary that the intended business of this day should be pursued, because it was a part only of that great business that must shortly be brought before them; and therefore he moved that the next order of the day be read. Mr. Fox.

This brought on a short conversation, in which Captain John Luttrell said he was ready to meet the honourable General's motion then; to defend the gentlemen who were to be the objects of censure, and to overturn the charges brought against them; or he was willing that the business should be put off for a few days, or, what he thought still better, for three months. He did not understand hanging gentlemen's characters in suspense; and he would move that it be put off for three months. Governor Johnstone said the same thing; and Mr. Hussey observed, that as the business concerning the individuals in question was too unimportant to be brought before Parliament, he wished it might be dropped for the present, never to be heard of again.

Sir *William James* was willing to follow what he should conceive to be the sense of the House; he was that moment prepared to meet any charge that could be brought against him. As to any delay in transmitting dispatches to India, no evil had arisen in consequence of it. The native magistrates, who were confined in Calcutta, the orders for whose discharge were to have been conveyed in these dispatches, had since been set at liberty, and were in perfect health; so that if there was any delay in the affair, it had not been productive of any bad consequence. Sir William James.

Mr. *Powys* said, he had read the report and the resolutions, and he thought they did neither the accuser nor the accused any great credit. He reprehended the injustice of producing resolutions, founded on the report of a Committee above stairs, affecting personal character, getting them entered upon the Journals, and then not following them up with any Mr. Powys.

 proceeding,

proceeding, to give the perſons affected, by ſuch reſolutions, a power to prove the allegations untrue, or at leaſt to ſhew, that they did not merit the cenſure, implied in them, to the extent that it was carried. Mr. Powys ſaid, he had lately heard reſolutions referred to in that Houſe, as a record of criminality againſt perſons who had never been heard in their defence. He wiſhed, therefore, before the Houſe proceeded farther, to hear from the honourable General if he meant to follow up his reſolutions, whenever they ſhould be taken into conſideration, with an immediate proceeding, ſuch as he had deſcribed.

General Smith. General *Smith* ſaid, he did not underſtand the honourable gentleman's language; accuſer and accuſed were terms he would not ſubmit to. He was no accuſer; he ſtood there the Chairman of a Committee appointed by the Houſe of Commons, under whoſe orders he was acting. It was impoſſible for him to anſwer any ſuch queſtion as the honourable gentleman had put to him; how could he ſay what the Committee would think it right to do, till he had conſulted them, and learnt their pleaſure.

Mr. Pulteney. Mr. *Pulteney* ſpoke to the order of the proceedings of the Houſe, and ſaid, undoubtedly the honourable General ought not to be conſidered as the accuſer, but ſtill as Chairman of a Committee, according to the forms of the Houſe, it was natural to expect he would be the perſon who would move all the ſubſequent proceedings in that Houſe, that were founded upon enquiries inſtituted by the Committee, and therefore he thought the honourable gentleman's queſtion by no means improper.

Mr. Burke, Mr. Huſſey, and Mr. Dempſter roſe afterwards; at length, upon Governor Johnſtone's ſaying, that if Mr. Fox's motion was carried, he took it for granted, the Houſe would hear no more of the buſineſs, it was agreed to let the motion made by the Secretary of State paſs.

The order for hearing the counſel on the Angleſea mine bill was then read, and counſel called to the bar accordingly.

May 30.

Lord Mahon's new bill for preventing bribery at elections (drawn up in conformity to what his Lordſhip found to be the general wiſh of the Houſe, when the bill he had brought in before the Eaſter receſs on the ſame ſubject was in the Committee,

Committee, and which bill had been withdrawn) was read once, and ordered to be read a ſecond time on Monday next.

Mr. *W. Pitt* informed the Houſe, that as he underſtood many gentlemen entertained objections to the bill for aboliſhing certain patent and other offices in the cuſtoms, and as the ſeſſion was ſo very far advanced, he was willing to drop the bill for the preſent year; but as the principle of the bill ſeemed to have been honoured with the approbation of the Houſe, he intended to make a motion that ſhould prevent any meaſures from being taken during the receſs of Parliament, that ſhould clog the diſcuſſion of the bill next year, and render its operation more difficult and burdenſome to the public. He concluded by moving, that the order for the Houſe to reſolve itſelf into a Committee on the Cuſtom-houſe bill on Monday next, be diſcharged; and that another order be made for adjourning the farther conſideration of it for three months. This motion having been carried, he moved the following reſolution: "That it is the opinion of this Houſe, that his Majeſty's Miniſters ought not to grant, or adviſe to be granted, any patent, or reverſion of any patent place in the cuſtoms, or grant any place in the cuſtoms, otherwiſe than during pleaſure, before the next ſeſſion of Parliament." Mr. W. Pitt.

Mr. *Fox* had not the leaſt objection to the reſolution; he roſe therefore only to ſay, that if he ſuffered the motion to paſs without any oppoſition on his part, his acquieſcence ſhould not be interpreted into an approbation of the principle of the bill, or diſapprobation of the mode of giving places by patent. Mr. Fox.

Mr. *W. Pitt* ſaid, he meant only by the reſolution that the buſineſs ſhould be kept open for future diſcuſſion; and that in the mean time no new grant ſhould paſs the great ſeal of any patent place, or the reverſion of any patent place; becauſe, in the firſt place, this would be breaking in upon the principle of the bill; and in the next, becauſe if the bill ſhould paſs into a law, the public would be additionally burdened by the compenſation that muſt be made to the patentees, whoſe places ſhould be aboliſhed: this additional burden would be avoided, if the Houſe ſhould adopt the reſolution he had the honour to propoſe. Mr. W. Pitt

Sir *William Dolben* was of opinion that it would be much more proper and reſpectful to addreſs his Majeſty, and pray that he would be graciouſly pleaſed not to grant any place in the cuſtoms by patent, than to reſolve that Miniſters Sir William Dolben.

ought not to grant them. It was the King's acknowledged prerogative to give away these places, and in what manner he thinks most proper; and this prerogative could not be taken away or suspended by a bare resolution of the House of Commons, or without his Majesty's own consent; and therefore he wished the House would send up an address to the same effect as the resolution, sooner than pass the resolution itself.

Mr. W. Pitt. Mr. *W. Pitt* said he had two reasons for preferring the resolution to an address; the first was, that on a very similar occasion, relating to patents, the House had, last year, adopted just such another resolution as he had this day proposed; therefore this mode was perfectly agreeable to precedent. His second reason was, that there were many patent places, and in the Customs, which were in the gift of the Lords of the Treasury; and for the granting of which they were not under any necessity to consult his Majesty, or ask his consent, and therefore an address would not be a guard against the granting of such places as these.

The question was put on the resolution, and carried without any farther conversation.

The order of the day, for the farther hearing of counsel against the bill of pains and penalties against Sir Thomas Rumbold, was next moved and read. The counsel were next called in, and proceeded to examine their witnesses. After the House had spent some time in hearing the evidence, the question of adjournment was put, and carried.

June 2.

Mr. Rolle. Mr. *Rolle* desired to be informed by the Paymaster-general, whether Mr. Bembridge was yet suspended or not. He had asked this question of the right honourable gentleman personally, but had not received a satisfactory answer.

Mr. Burke. Mr. *Burke* thought the honourable member had no occasion to call for any such information, the subject having been already sufficiently discussed, the sense of the House had been collected, and the Paymaster must of course have been directed by what he conceived to have been the sense of the House.

Mr. Rolle. Mr. *Rolle* said he was not satisfied with this answer, or rather evasion; and therefore he insisted on having a direct answer.

Mr.

Mr. *Baker* was of opinion, that though a member might ask a Minister a question, still, when he asked it in such a peremptory manner, he was not entitled to any answer. Mr. Baker.

Mr. Rolle still insisted upon an answer.

Mr. *W. Pitt* thought that whatever might be the right of one member to ask a question, or of another to give an answer to it, still if a simple *yes* or *no* would satisfy a member, he saw no reason why there should be any objection to saying either the one or the other. Mr. W. Pitt.

Mr. *Burke* had very strong objections to the discussion of the question in any shape; his feelings were unfortunately too deeply interested in it; it appeared, however, that the feelings of some other members seemed to be of so very different a texture, that they could debate upon a subject without emotion, that would harrow up the souls of other men *. Mr. Burke.

Mr. *Rolle* still persevered in his intention to discuss the business; and as the right honourable Paymaster did not think proper to give him an answer, he gave notice that on Thursday he would make a motion on the subject. Mr. Rolle.

Mr. *Rigby* undertook to inform the honourable member, that Mr. Bembridge was actually suspended; and he thought it improper to bring the business in which that gentleman was concerned before the House, as proceedings had been instituted against him in the courts below; was that a situation, under which questions ought to be daily started to bring the conduct of the person so standing into discussion in Parliament? Was it regular, was it candid, was it just? Did gentlemen recollect who heard them? Were they sure that there was not at that instant some person or other present, who might be upon the jury sworn to try Mr. Bembridge? And would any one gentleman take upon him to say, that if there was any person present, who should hereafter be upon Mr. Bembridge's jury, that person would not go prejudiced into court, if Mr. Bembridge's conduct was that day or any future day made the subject of discussion in his hearing? Having put this argument home to the House, Mr. Rigby said, he must deny the doctrine which he saw gained ground, and which had lately received countenance from the Chair. He could not allow that it was parliamentary for any individual member to put a question to another, whether a Minister or not, and insist on an answer. Though he had Mr. Rigby.

* Mr. Powell had since the matter was last agitated put an end to his existence, which the Coroner's inquest declared to be lunacy.

heard

heard that practice supported from the Chair, he must declare it unparliamentary. He meant no disrespect to the Chair, when he said this. He had a real respect for the person of the Speaker, and if he had not, he would disdain to pretend any; but if the practice prevailed, what would be the consequence? Their time would be taken up with asking questions of each other, and instead of the great national business going on, the best part of the session would be spent in questions and answers. No man had a right to insist on an answer to any question he chose to put; in many cases Ministers would act imprudently if they gave any answer. This was obvious, from what happened the other day, when a noble Lord in his eye, (Lord Newhaven) put a question to a Secretary of State, which question was refused to be answered, and, in his opinion, for very good reasons. In some cases it might be right for Ministers to give the satisfaction required of them; but it was a matter for their discretion to exercise itself upon, whether they ought to answer or not. For his part, were he a Minister, or (what was not very likely that he ever should be again) in the office he formerly held, he certainly would answer every question put to him, that it was prudent to reply to, but undoubtedly he never would answer any question put to him peremptorily, or in a manner that implied a suspicion of his official conduct. In the present case he would assure the honourable gentleman who put the question, that Mr. Bembridge was actually discharged, or rather suspended, (which, he supposed, was as much as the honourable gentleman expected). There could be no occasion, therefore, for again bringing the subject forward, and for the reasons he had stated, he hoped it would not be attempted.

The SPEAKER thanked the honourable member for having consonantly, with his usual fairness and candour, and with the good behaviour, which he had always held towards the office he had unworthily the honour to fill, stated in what he thought his conduct not strictly right, because by so doing, he had afforded him an opportunity of explaining the matter, and clearing up the mistake into which the honourable gentleman had fallen. The Speaker then reminded the House of the particular debate, in which the Chair had been appealed to, upon a question's having been put to the right honourable gentleman in office (Mr. Burke). He reminded the House also, that the doctrine he had laid down, went no farther than that when an honourable member put a question to a Minister, that

the Minister ought to be heard in reply, or in assigning his reasons why he chose to decline giving any direct answer. Such a deviation from the strictness of the general rule of order, the Speaker said, had been at all times allowed, as a means of obtaining the House material information, which might (as it had in many instances) throw a light upon the business before them, and serve to guide their judgment as to their future proceedings. This deviation from the general rule, however, ought, he said, to be adopted with great care, sobriety and prudence, because otherwise it might put the House out of temper, and prove a source of much inconvenience.

Mr. Rolle.

Mr. *Rolle* declared, that what the honourable gentleman had said, had perfectly satisfied him, and that since Mr. Bembridge was discharged, his purpose was fully answered.

Mr. W. Pitt

Mr. *W. Pitt* brought in a bill for regulating the different public offices, the Admiralty, Navy, and Victualling Offices, the Treasury, Hackney Coach Office, &c. which was ordered to be printed, and read a second time on Friday next. This bill was in fact to extend to almost all the public offices: he said that the purpose of the bill was to embrace all the different objects pointed out in the King's speech, at the opening of the present session, and which would have been attended to much earlier, if the Ministry in whose hands the administration of the country was when the session was opened, had continued in office. This Mr. Pitt farther said would shew, that the speech was not full of empty profession, as some gentlemen had thought proper to say, but that the Ministers then in office were seriously determined to make good every word of it. In preparing the present bill, instead of attempting to form it themselves, they had put it into the hands of those, who were undoubtedly the most competent to the subject, the Commissioners of public accounts. With their assistance, the bill had been prepared, and as by the simplest and most easy mode of reform that could be imagined, it would effect a material change for the better, and produce an essential advantage to the public, he flattered himself the bill could not possibly meet with the smallest objection, but that late as the period of the session was advanced, the bill would, on account of its great importance, pass both Houses before the Parliament rose.

Lord John Cavendish.

Lord *John Cavendish* said, he had no intention to oppose the motion; he wished to see the bill; but still he would

not have it thought that he pledged himself to support it; on the contrary, he was of opinion, that all the purposes for which the bill was calculated, might be as well answered by judicious regulations of office, as by an act of Parliament.

Mr. Burke. Mr. *Burke* wished that some attention had been paid some time ago to the principle on which the bill was founded, and there could not have been such complaints, as had reached his ears, relative to the fees at the Treasury, for passports to America and other ships. The conduct of the late Administration in that respect must be brought forward; and that the House might be fully enabled to form a truer judgment of that truth and fidelity, of which the right honourable gentleman had boasted, he should move for certain papers, so that the House would have before them at once their plans of reform, and their practices of abuse; from comparing of which, the one with the other, it would be ascertained, whether the speech at the opening of the session, was not a mere speech of profession and promise, at the very moment that their conduct was full of abuse and criminality.

Mr. W. Pitt. Mr. *W. Pitt* rose with some warmth, and said, let the matter be put to the test, and that immediately. The honourable gentlemen knew best whether bringing forward plans of theoretical reform, and being guilty of practical abuses in office, did or did not center in one and the same person. He had no objection whatever to having the matter fully enquired into; but at any rate it was a proof that such a bill as that which had been just read, was absolutely necessary.

The motion for printing the bill was carried.

Mr. W. Pitt. Mr. *W. Pitt* then moved, that there be laid before this House, accounts of the fees, gratuities, and perquisites, received and taken by any person or persons, in the following offices and departments, viz. the Admiralty Office, the office of Ordnance, the War Office, the office of Comptroller of the Army Accompts, the Navy Office, the Navy Pay-office, the Victualling Office, the Sick and Hurt Office, the Custom-house, the Excise Office, the office of Surveyor General of his Majesty's land revenues, the office of Surveyor General of his Majesty's woods and forests, the office for taxes, the Stamp Office, the Salt Office, the Post Office, the Hawkers and Pedlars Office, and the Hackney Coach Office.

Ordered, that there be laid before this House, accounts of the annual incidental charges incurred in each of the said offices.

Ordered,

Ordered, that there be laid before this House, copies of the establishments of the said offices as they stood at Michaelmas, 1782, shewing the numbers of the several officers and clerks employed therein, with the salaries and allowances paid to each.

Mr. *Burke* said a few more words, among which he declared, if gentlemen on the other side were so eager to open their pedlars' boxes, and lay their hands on every trifling peccadillo, he would produce a pedlar's box likewise. He concluded with moving for, "accounts of all fees received on passports given to any ships, from the 30th of November, 1782, at the office of the Secretaries of State, or any other office, and the quantity of the same, and the distribution thereof." Mr. Burke.

Mr. *W. Pitt* rose, as he declared, for the sole purpose of seconding the motion. Mr. W. Pitt.

Mr. *Burke* then moved, that "copies of all letters applying for redress, or complaining of the said fees taken at the office of the Secretaries of State, or any other office, be laid before this House." Mr. Burke.

The *Lord Advocate* rose and stated to the House, that the evidence in defence of Sir Thomas Rumbold and Mr. Perring being finished, it would be necessary, before the House could proceed any farther, that the said evidence, and also the evidence in support of the prosecution, should be printed, for the inspection of the House, especially as during the time it had been delivered, the House was so thinly attended as frequently to be counted out; therefore as there was a real necessity to have the evidence printed, and as that could not be done in a short time, it being so voluminous, he trusted the House must see the utter impossibility of proceeding any farther this session; but the evidence being printed, and in the possession of each member, those who did not hear it, might at their leisure read it, and then when the question came to a decision, each person would be able to give his vote agreeable to his conscience; but the putting off the business to next year, would lay the House under the disagreeable necessity of bringing in another bill of pains and penalties to restrain Sir Thomas Rumbold, for one year more, from quitting the kingdom, therefore the motion he had to propose to the House was, "that leave be given to bring in a bill to provide that the proceedings on the bill now depending in Parliament, for inflicting certain pains and penalties on Sir Thomas Rumbold, Bart. and Peter Per- The Lord Advocate.

ring, Esq. for certain breaches of public trust and high crimes and misdemeanors committed by them whilst they respectively held the offices of Governor and President, Counsellors and Members of the Select Committee of the settlement of Fort St. George on the coast of Coromandel, in the East Indies, be not discontinued by any prorogation or dissolution of Parliament."

Mr. Kenyon seconded it.

Earl Nugent. Earl *Nugent* opposed the motion, as he did not think the House competent to decide upon it; there was no law existing, his Lordship said, to try such a cause, and therefore whether Sir Thomas Rumbold was guilty or not guilty, in his opinion he ought not to be tried; if there was no law against murder, he should think a man having committed murder by no means ought to be punished.

Sir P. J. Clerke was nearly of the same opinion.

Gen. Smith. General *Smith* thought the House should proceed as far as they were able this session.

Mr. Ald. Sawbridge. Mr. *Alderman Sawbridge* said he was against the mode of proceeding at first, he thought it cruel and unconstitutional; and to prolong the business, and to keep the gentlemen in torment until next year, was totally subversive of every principle of justice or humanity.

The Lord Advocate. The *Lord Advocate* said he meant to introduce such regulations into the restraining bill, as would, he hoped, meet the approbation of the House.

Sir Thomas Rumbold. Sir *Thomas Rumbold* made a most pathetic speech, wherein he stated, that a bill to restrain him had been brought into the House in April, 1782; and notwithstanding the House sat until the middle of July, nothing was done; this session the House met in November, and frequent delays had been occasioned, sometimes by there not being sufficient members to constitute a House; another time, a delay of a month, to oblige a Counsellor; in fact, the business had been delayed much against his will, and to put it off until next year, would be a cruelty he did not expect to have experienced. He described his sufferings strong terms, and very affectingly alluded to the manner in which Mr. Burke had treated him in that House, comparing it with the humanity he had of late so powerfully extended to others, standing as he stood, in the light of persons accused only but not proved criminal. He said, if that gentleman had visited his house, as he had been known to visit that of other people, he would at times have witnessed scenes that would

have touched his feelings, and shocked his sensibility. He called upon Ministers for their own honour, for the honour of that House, for the dignity of its proceedings, to use their influence and power to accelerate his cause, and if possible to bring it to a decision in the present session. He stated that the great bulwark of our liberties, Magna Charta, expressly declared that the subject should experience no delay of justice. He applied this sentence to his own case, and shewed, that there had been a cruel delay of justice with respect to him. He implored the House therefore to proceed; he said he feared not their award, he relied on their justice, he only wished to know his sentence. In God's name, let them put an end to the business speedily, and either send him to condemnation or acquital! Either clear him to the world, or brand him with the guilt he might be thought to deserve. Whatever the judgment of the House might be, he wished it to be pronounced; they might rest assured, he would not shrink from it. Late as the session was, he was confident there was sufficient time to have the evidence printed, and for the House to decide upon it, and either acquit or condemn him, as they found he deserved.

Mr. *Fox* said, in his opinion, it was necessary to have the evidence printed, not only for those to read who did not attend, but for those who did attend; for it being so voluminous, and given at so many different times, many parts of it, he made no doubt, had escaped the memory of the most close attendant to the business; therefore, if there was not time to print it, and decide on it this session, certainly it was good reason for putting it off; but if, on the contrary, it could be printed, and there was time, by all means it ought to be proceeded upon. He declared, he had never acted upon the subject of the honourable Baronet's cause as a Minister, nor would he ever attempt it. The cause was that of all others, upon which every sort of influence ought to be avoided, and upon which gentlemen ought to act with the purest freedom and independency, taking nothing for their guides but reason, candour and justice. Mr. Fox.

Mr. *Rigby* perfectly agreed with the honourable Secretary, but before that question could be properly decided, it would be necessary for the House to know how long it was intended for Parliament to sit; he owned himself an enemy to the mode of proceeding, and said, that he was convinced, that whenever the business came to a conclusion, Sir Thomas Rumbold would stand acquitted. If they were to sit six Mr. Rigby.

 weeks

weeks (as he should suppose they were, from Ministers declaring that they had many important matters yet to bring on) he thought they ought, in justice to the honourable Baronet, to go on; the evidence, he conceived, might be printed in a week, and in five more they might make a considerable progress. Mr. Rigby said, the motion was strangely worded, and contained a palpable absurdity. To continue the bill in existence, even if a dissolution of Parliament should take place, struck him as extremely ridiculous, and very extraordinary. Were they to bind five hundred and fifty-eight other persons to abide by the evidence which they only had heard, and not those persons?

Mr. Burke.

Mr. *Burke* was of opinion, that Sir Thomas Rumbold was by no means so hardly used as he expressed himself; for he had the kingdom to range in; he had a part of his fortune appropriated to the keeping of himself and family genteelly, and he certainly enjoyed the greatest privilege an Englishman, under prosecution, could do — he sat amongst his judges, was competent to speak in his own cause, to vote in favour of it if he pleased, and to plead for mercy in the midst of his trial. In answer to Mr. Rigby's assertion that it was absurd to bind a new Parliament by their proceedings, he said, it was no more absurd, than for a person, who had a suit in Chancery, being obliged to abide by a decree of the present Commissioners of the Great Seal in a cause, the evidence of which had been heard by the late Lord Chancellor. The evidence having been all taken down in this case, as in a cause in Chancery, it became evidence on record; and any persons who read it, would be as competent to pronounce judgment upon it, as those who heard it. Mr. Burke, after this, made a long speech, in which he declared he felt extremely for the honourable Baronet, who had shewn uncommon fortitude throughout the progress of the business, and thrown himself as fairly on the candour of the House as any man could have done.

Sir Thomas Rumbold.

Sir *Thomas Rumbold* said, he by no means enjoyed the liberty imagined; for the Governors of the Bank so construed the Restraining bill, that they prevented him from transferring any of his property. To be sure his credit was so good, that if he wanted 10,000l. he could have it from his friends, but then it was at their option. He had likewise the kingdom to range in; but his health had been much injured by his mind being hurt, and his physicians had recommended

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the air of the Continent, which he was not at the liberty of accepting; however, he was determined to submit to the will of the House, and all the favour he asked was, to have as speedy a sentence as possible.

The *Marquis of Graham* was in favour of the motion, and insisted that the House had a right to enquire into all the delinquencies complained of as committed by any of the subjects of the realms in India, or any other foreign parts belonging to the Crown of Great Britain. The Marq. of Graham.

Lord *North* was of opinion there was an impropriety in the word "dissolution" in the motion, as one Parliament had no right to make laws to bind another, and in the present case it would be absurd to say, that 558 men should hear evidence, and another 558 men decide upon that evidence; he was however for the motion. Lord North.

The *Lord Advocate* observed, that the motion of last year was worded the same, and he likewise mentioned one or two cases in point, where one Parliament was competent to give judgment on a question, where the evidence had been heard by their predecessors. The Lord Advocate.

Mr. *Strahan* said, the evidence might be printed in 14 days, if the copy was given to several printers. Mr. Strahan.

The *Lord Advocate* said, the copy could not be procured under a great length of time, as it was to be extracted out of a few books, and consequently there could be but few copyators employed. The Lord Advocate.

Sir *Thomas Rumbold* said, he understood the whole evidence was already copied. Sir Thomas Rumbold.

Mr. *Eyre* desired the clerk to read the act of the 11th and 12th of William the IIId. chapter 12, which specified, "that all governors, &c. of colonies and plantations abroad, charged of oppressing the subjects under them, should be tried in the Court of King's Bench, or by proper Commissioners in any county to be named." From that act he was confident, he said, that the proceeding of the House was illegal, and ought not to be encouraged. With respect to the printing, he was of opinion it could be done in a very short time, for he remembered Lord Mansfield said to him in the great cause between the Massachusets Bay and New Hampshire Colonies, where a great deal of printing was required, and only three days to do it, "Mr. Eyre, if it must be done, it must be done, Mr. Eyre." Mr. Eyre.

Mr. *W. Pitt* was of opinion that it would be found impossible to bring the affair to a conclusion this session; and Mr. W. Pitt.

therefore

therefore he would agree to have it put off to the next session of Parliament.

Lord North. Lord *North* said if they meant to dispute the right of the House to enquire into the business, it was a different matter; but in his opinion, they were competent to decide upon the business, and it must, in his mind, be put off.

Governor Johnstone. Governor *Johnstone* said that must depend on the duration of the present session; and if Ministers would say that it should last six weeks more, he was of opinion that the cause might be brought to a final issue in that house.

The Solicitor General. The *Solicitor General* said he had always considered the proceedings against Sir Thomas Rumbold as illegal; and he was pretty sure he should not have any reason to change his opinion: he was confident that when the day of trial should come, the honourable Baronet would be honourably acquitted; and therefore he could not, for one, consent that a man, of whose innocence he was thoroughly satisfied, from the defence he had heard, should be any longer kept under the terrors of a Restraining act.

Mr. Dempster. Mr. *Dempster* thought, as the whole of the evidence had been heard, and it was now seen Sir Thomas Rumbold had not been guilty of such enormous crimes, but that his visible property would be able to answer, he ought not to be restrained by a bill of Pains and Penalties, but only held to bail.

The Lord Advocate. The *Lord Advocate* said some regulation might be made in the bill when brought in.

The motion was then put, and passed without a division.

The Lord Advocate. The *Lord Advocate* then moved to have a sufficient number of copies of the evidence printed for the use of the members, which was also agreed to.

The order which stood for hearing counsel this day was then discharged; after which the House proceeded to Lord Mahon's bill.

June 3.

A short conversation took place on the bill for subjecting receipts to stamp duties.

The Lord Mayor and Mr. Sawbridge wished that it might not be sent to a Committee so soon as Thursday next, as there were to be meetings of the Common Council, and of the merchants, on Friday.

Mr. Sheridan. Mr. *Sheridan* was of opinion it would be better that the bill should be committed before these meetings should take place; and his reason was this, he knew that many of the objections

objections now entertained against the tax would be proved to be ill-founded as soon as the bill should be read; because care had been taken so to draw it up as to guard against the evils which afforded ground for objection; and therefore, when gentlemen should have been satisfied of this by the discussion in the Committee on Thursday, they would be better able to give information on the subject to the gentlemen who were to assist at the meetings that were to be held on Friday.

An order was then made for sending the bill to a Committee on Thursday.

The Lord Advocate. The *Lord Advocate* brought in a bill for continuing the Restraining bill against Sir Thomas Rumbold; but as gentlemen had expressed a desire that the private ease and convenience of the honourable Baronet might be consulted, as much as might be consistent with the attainment of public justice, he intended to give way to their desire. From the schedule of the honourable Baronet's property, given in by himself, it appeared that he was possessed of a very considerable property, and that his real property might be fairly valued at 100,000l. Now, as this last would in his opinion be sufficient to answer the ends of justice, he intended that the new bill should restrain and tie up only the real property, leaving the personal estate open to whatever use the honourable Baronet might think proper to make of it.

Sir Thomas Rumbold. Sir *Thomas Rumbold* desired to know if the restraint on his person, for preventing him from leaving the kingdom, was to be continued by the new bill.

The Lord Advocate answered in the negative.

Leave was then given to bring in the bill.

A motion having been made for the third reading of the Pay-office bill,

Mr. Estwick. Mr. *Estwick* gave a very minute detail of various circumstances, which had attended an alteration made in some clauses which had been inserted in the above bill, on the motion of his right honourable friend [Colonel Barré] when it was in the Committee: to these clauses it was generally understood, as he said, no opposition was to have been given on the report; and yet, to his utter astonishment, he found that three of them had been totally expunged, and a fourth altered, which he discovered when he went to look into the bill in the Engrossing-clerk's Office: he instantly made the Speaker acquainted with the discovery; upon which the Speaker addressed him in the following words: "Sir, I have a very great respect for you; but still I cannot believe what I hear,

unless

unless I see the alterations you have been speaking of." On this, he produced the bill to the Speaker, who, having been convinced by his own eyes that the alterations had actually been made, said, he hoped Mr. Estwick would not think that he connived at this business, or had been in any degree an accomplice in it. Mr. Estwick complained to the House of these alterations, which he ascribed to Mr. Burke; and he observed, that if an individual member of Parliament could thus alter the records of Parliament, there was no security for the lives and fortunes of the subjects; and in order that persons should be deterred from doing the like in future, he insisted that the clauses which had been expunged should be restored.

The Speaker. The *Speaker* then got up, and explained the affair in a manner different in many respects from that in which Mr. Estwick had described it; and the transaction turned out to be this: that the alterations complained of had not been made in private, but before the House, before the Speaker, who had put the question on every one of them; but as he understood that the parties concerned were all agreed, and that no opposition was to be given, he had put the question in a low voice, merely loud enough to be heard by the parties themselves, who were at the time round the chair, attending to what was going forward; in a word, the question had been put just in the same manner, as in all cases, where the parties were perfectly agreed.

Mr. Burke. Mr. *Burke* said, the fact was just as it had been stated from the Chair; the alterations were made in the House by the Speaker, in the chair, in consequence of motions made by him [Mr. Burke] for that purpose: nothing could have been farther from his intention than to take the House by surprise; but this unquestionably could not be imputed to him, for he had given notice to several honourable members, though it was not as early a notice as he could have wished, because the service pressed exceedingly for the passing of the bill; and he had learned from the most respectable army agents, that the clauses which had been added in the Committee would, in their shape, have been highly prejudicial to the service: having therefore had a late notice himself, it was out of his power to give an early intimation of it to others; but still it was sufficiently early to take away from all a handle for charging him fairly with having taken the House by surprise on the report. The alterations were not productive of the smallest good to himself, but they were of the highest concern to the public,

public, and had been made on grounds of neceſſity. One of the clauſes incapacitated for ever from ſerving in any place or office under the Crown, any clerk in the Pay Office who ſhould take any fees; he thought this too grievous a puniſhment, and had moved an alteration, by which the incapacity was limited to three years, a time ſufficiently long, in his opinion, for the duration of ſuch a heavy incapacity; but if gentlemen were advocates for the eternity of the puniſhment, he would give way to them, proteſting however againſt the cruelty of the meaſure. This brought to his recollection a circumſtance that happened ſome years ago at Neuchatel: a divine of that city, thinking that even the juſtice of the Almighty ought to have ſome bounds, and that therefore the pains of the damned could not be eternal, preached up a doctrine, which held out a hope that even the damned ſhould not be eternally damned: this greatly ſcandaliſed his auditors; he ſtill adhered to his doctrine, which at laſt cauſed a great tumult: the Commandant having reported to the preſent King of Pruſſia, who is ſovereign of Neuchatel, the particulars of the tumult, and the cauſe that had produced it, his Majeſty, willing to prevent the like in future, writ the following laconic order to the Commandant: "*Que Meſſieurs de Neuchatel ſoient damnés eternellement!*" This decree, which left the people of Neuchatel to be damned in their own way, reſtored peace to the city; and he had no objection to follow the example of the King of Pruſſia, and reſtore peace, by letting the poor clerks be eternally incapacitated.

Sir George Yonge.

Sir *George Yonge* ſtated the tranſaction as it ſtruck him; but did not agree with Mr. Burke in every particular of the fact.

Mr. Fox.

Mr. *Fox* defended Mr. Burke, and handled very ſeverely thoſe who blamed him: he ſaid that if his honourable friend was to blame in any thing, it was in ſuppoſing that he could have met with the leaſt degree of candour from certain perſons; and for having imagined that what appeared light and trivial to him, would appear light and trivial to them: he ought to have recollected, and acted up to the philoſophic obſervation of an Engliſh poet,

"Little things ſeem great to little men."

Mr. Pitt.

Mr. *Pitt* ſaid, that the expunged clauſes ought to be reſtored, in order that the conſequences that might ariſe from ſuch a mode of expunging might be prevented: when reſtored,

ſtored, the Houſe might order the bill to be re-committed; and then gentlemen would have an opportunity to debate on the propriety of expunging them again, if thoſe which now ſtood in their place ſhould be thought better; but at all events, the dignity of the Houſe required that the expunged clauſes ſhould be reſtored. He then attacked the coalition, and warned Miniſters how they attempted to make a bad uſe of their ill-gotten power.

Ld. North. Lord *North* repeated the words "ill-gotten power," and admitted that if a power, acquired in conſequence of a vote of that Houſe, condemning the late Miniſtry for having made a bad peace, was ill gotten, he was poſſeſſed of ill-gotten power; but if ſuch a power was conſtitutionally obtained, as it moſt certainly was, then he muſt expreſs his ſurpriſe that ſuch an expreſſion could have dropped from the honourable gentleman's lips. It was a little ſurpriſing alſo, that the honourable gentleman had not ſo much as attempted to prove which would be moſt beneficial to the public, the alteration made by his right honourable friend, [Mr. Burke] or the reſtoration of the expunged clauſes; this was a queſtion which he had wiſely declined to diſcuſs; but he muſt ſtate this to the Houſe, that his right honourable friend had, by his alteration, made ſenſe of nonſenſe; and rendered that practicable, which the expunged clauſes would have rendered abſolutely impracticable. As to the uſe which Miniſters would make of their power, he hoped it would not diſcredit them; they had two great objects to purſue; one was to do many things which their predeceſſors had promiſed to do, but which they had left undone; and the other, to prevent thoſe miſchiefs which it was not affectation to apprehend from what the late Miniſters had done. As to queſtions of reform in general, he would wait for the deciſion of time upon their utility, before he would deliver an opinion on that head; there were various opinions among the reformers on both ſides; one ſet were for one kind of a reform, which the other oppoſed as miſchievous: for his part, he would be ſilent on the ſubject for the preſent, as he was ready to ſay,

Non noſtrum inter vos tantas componere lites.

Mr. Wilberforce. Mr. *Wilberforce* followed the grounds of Mr. Pitt's argument, and contended, that no individual member had a right to make any alteration in a bill, without the full and public conſent of the Houſe. Mr. Wilberforce alluded to the coalition, and was extremely ſevere on Miniſters for preſu-

ming

ming to term that a perfonal queftion, which was, he faid, in every fenfe of the words, a national one.

Mr. *Adam* fpoke ftrongly in favour of Government; but declared he had but lately come into the Houfe. Mr. Adam retorted on Mr. Wilberforce for what he had faid refpecting the coalition, and faid, the fide on which the honourable gentleman fat exhibited a coalition as well as the other. A coalition to the full as extraordinary; a coalition between the learned Lord and the right honourable gentleman, late his Majefty's Chancellor of the Exchequer. Mr. Adam.

This called up the *Lord Advocate*, who praifed Mr. Pitt in terms of the ftrongeft panegyric. He called the honourable gentleman the firft political character of the age, and declared, he did not expect the public intereft would profper till that gentleman was again in fome diftinguifhed office in Administration. The Lord Advocate.

Mr. *Fox*, in reply, defcribed the Lord Advocate as a political weathercock, ready to veer with every breath that pointed to felf-intereft. Mr. Fox.

Mr. *Hill* faid, he would freely own, that when he had firft the honour of a feat in that Houfe, he was weak enough to fuppofe, that he fhould fee every Member voting according to the dictates of his confcience, and influenced by truth and argument, rather than by party and connection; but experience had taught him more wifdom. The honourable gentleman who fpoke a fhort time before, (viz. Mr. Adam) had acknowledged that he had only heard a fmall part of the debate; he, for his part, had been attentive to the whole of it, but thought there was no reafon to have heard much to guide his judgment on the matter before the Houfe; for the queftion was not, he conceived, (as the honourable gentleman had juft ftated) which was the beft claufe, but whether a private member of Parliament had a right, by his own authority, to alter, change, and mutilate an act of that Houfe; and if a liberty of that fort might once be allowed, there muft be an end not only of the dignity of Parliament, but even of Parliament itfelf. The noble Lord in the blue ribband had on a late occafion fpoken much againft innovations, but if he could defend the innovations of one member, altering the decifions of the Houfe of Commons, there was nothing he would not give his fupport to. He obferved, that much had been faid during the debate, relative to the coalition. He could fay very little on the fubject, for he had nearly learned Horace's maxim, *nil admirari*; but, faid Mr. Hill.

 Mr.

Mr. Hill, if we take our English Poet's translation of these words,

> Not to admire is all the art I know,
> To make men happy, and to keep them so,

there would hardly be an happy person to be found, as he supposed there was not an individual who was not surprized to see those who lately durst not trust themselves in a room together, now cordially embracing each other. The House might suppose that he meant the right honourable Secretary for the Whig department, and the right honourable Secretary for the Tory department. He would not deny but he did, and begged to assure the loving pair, that if they agreed for a twelvemonth they should have his hearty vote for the flitch of bacon. He said, necessity was the argument generally pleaded in favour of the coalition, and he firmly believed there was much truth couched under that single word.

Mr. Estwick. Mr. *Estwick* moved for leave to bring up the first of the expunged clauses, which having been granted, the clause was read a first time; but on the question for the second reading of it, the House divided: Noes 103, Ayes 75, Majority 28.

The bill was afterwards read a third time, and passed.

June 5.

Sir Charles Bampfylde. Sir *Charles Bampfylde* said, he had a petition in his hand, signed by a very numerous and respectable list of persons, praying that the tax on receipts might not pass into a law; and stating, that if it did, its operation would be an essential injury to them in particular, and to trade in general. Sir Charles wished to be permitted to bring it up.

The Speaker. The *Speaker* called the attention of the House to the subject, and reminded them, that it was an established rule not to receive any petition against a tax. The necessity upon which this rule was grounded, Mr. Speaker said, was so obvious, that it was unnecessary to enlarge upon it. He could only say, that he most earnestly advised the House either to abolish the rule altogether, or abide by it strictly. To depart from it in any one given case, would lead to much future inconvenience.

Sir Joseph Mawbey. Sir *Joseph Mawbey* was anxious to have the petition presented and read, and said, he believed there was no express order to the contrary on their journals.

The Speaker. The *Speaker* in reply, agreed, that there was not any standing order upon the subject, on the journals, but the House

House well knew, that it was the established rule of practice to reject all petitions of that nature; and the custom was so old, as well as so evidently wise, that in his opinion, it ought to be strictly abided by.

Sir Grey Cooper. Sir *Grey Cooper* said, the topic had often been debated, but it had been much discussed, so very lately as the year 1780, when a petition against the malt tax had been offered. It was at that time, as it had been on former occasions, resisted, and the doctrine laid down more strongly than ever, that no petition against a tax should then, or ever be received.

Sir Cecil Wray. Sir *Cecil Wray* said, he perfectly well recollected the subject having fallen under discussion, and a petition having been a few years since presented, received, and read against a tax. Sir Cecil mentioned the tax, and said, he would appeal to the journals in support of his assertion.

Sir Grey Cooper. Sir *Grey Cooper* replied, that a petition had been once received against a regulation in a tax bill, but not against a tax itself, as the honourable Baronet would find upon reference to the journals. There was, he recollected, such a distinction taken within this year or two.

Sir Charles Bampfylde. Sir *Charles Bampfylde* said, if he might not be permitted to present the petition, he trusted he might be allowed to state the substance of it as a part of his speech in debate. He was told from the Chair, that he undoubtedly might.

Mr. Ord. Mr. *Ord* (Chairman of the Committee of Supply) said, he well remembered, when the house tax was proposed, a petition was offered against it, but rejected.

Sir Cecil Wray referred to the journals.

The Speaker then put the question, "that this petition be brought up." It was carried in the negative.

Mr. Fox. Mr. *Fox* reminded the House, that in former debates respecting the North-American commerce, he had stated the indisputable expediency of taking such measures respecting that commerce, as were clearly right to be done in Parliament, whatever might be the result of negociations. Pursuant to that idea, he would now observe to the House, that Rice exported from this kingdom, is not entitled to the drawback of the whole duties, a proportion thereof being retained at the Custom-house. Great Britain, prior to the late separation of her colonies, having the Rice trade in her power, she had thought proper to draw some little revenue from this branch of exports in the course of her transit trade; whether such a plan was ever wise, he would not enquire; it was enough to remark, that it was no longer practicable, and

and if continued now, would certainly deprive us of the whole Rice trade of which we had heretofore exported above 100,000 barrels in a year. He would therefore move "For a Committee of the whole House, to take into consideration the expediency of allowing the drawback of the whole duty of customs on Rice exported."

Mr. Eden. Mr. *Eden* seconded the motion, and took the Chair in the Committee, when it was unanimously agreed to allow the drawback, as recommended by Mr. Secretary Fox; and a bill pursuant to that resolution was ordered to be brought in.

The House went into a Committee, Mr. Pulteney in the chair, to consider of the importation of corn, so far as relates to Scotland. Some papers were read in the Committee, which proved that the Northern parts of Scotland, viz. the shires of Inverness, Banff, Cromarty, Elgin, &c. &c. were in the most calamitous condition for want of corn; and by letters from James Campbell of Calder, Esq. and several other gentlemen, it appeared, that many of the poor Highlanders in Invernessshire had died from the want of the necessaries of life; and the different accounts gave a melancholy relation of the indigence of the country by reason of the late bad harvest.

Mr. Dempster. Mr. *Dempster* drew, with wonderful ability and philanthropy, a picture of the unfortunate situation of the northern parts of Scotland. He thought it was incumbent on the House to take the alarming condition of the inhabitants into consideration, and endeavour, as far as in their power, to ease the minds of a very useful part of his Majesty's subjects, who by unforeseen and inevitable misfortunes were on the verge of ruin. He said, the consideration of this affair was a duty which gentlemen owed to humanity, and a circumstance which called loudly and speedily for redress, and he hoped the House would think it an object of a serious and important nature, and which undoubtedly deserved their utmost attention. He represented that the spirit of emigration had pervaded the northern parts of Scotland, and the inhabitants were now more than ever forced to this alternative, however disagreeable it might be to them, owing to the present unfortunate state of the country through the scarcity of corn. He said, that the poor of the northern parts of Scotland (and the poor of any nation are by far the bulk of it) lived chiefly upon oats; hence the House might conceive the sad situation of these unfortunate people, who were an useful part of the community, and who had, at diffe-

rent times, exerted themselves with a laudable ardour and success in the service of Great Britain, and who certainly were entitled to every assistance in the power of Government to bestow. He stated, among a variety of other particulars, that the harvest in the north of Scotland generally came on very late in the year, and that in the best of seasons, the corn was but just off the ground before the winter set in; it happened, however, the last year, that snow fell in large quantities before the time arrived, when the Corn was ripe enough to be got in, and buried it intirely. In December, after scraping the snow away, the poor people got in the corn; but when they came to thresh it, they found it almost all husks, and what little they had got out of it, to sow the land with for this year, had not come up at all, so that lately they had been obliged to plough the ground again, and such of them as had money to buy barley with, to sow it a second time. Mr. Dempster enlarged on these facts, and various others, tending to heighten the picture he was exhibiting, and shew the urgency of the necessity that pressed for the interference of Parliament, since without some effectual and speedy relief, many thousands of the poor in that part of the kingdom he had been alluding to, would perish, as many had done through the want of food already. He then moved, "That his Majesty should be enabled, by and with the advice of the Privy Council, to allow the importation of corn, for a time not exceeding four months from the 3d day of September next, into the several counties of Perth, Kincardine, Aberdeen, Inverness, Ross, Nairne, Cromartie, Argyle, Forfar, Banff, Sutherland, Caithness, Elgin, Dunbarton, Orkney, and Zetland, under certain restrictions and limitations."

The *Marquis of Graham* seconded the motion. He said, he had yesterday received a letter from Scotland, which proved what the honourable gentleman had advanced. He hoped that the House would seriously consider the matter, and recommended it very strongly to Administration to attend to the unfortunate situation of those people, who were in a manner starving for want of the necessaries of life. Marquis of Graham.

Sir *Joseph Mawbey* threw out some allusions against Scotland, and the propriety of Scotchmen taxing themselves. Sir Joseph Mawbey.

Lord *John Cavendish* said, that this was not a time for trifling; misfortune was staring us in the face, and could not be shut out from our eye-sight. It was in vain, therefore, to raise trifling objections; the necessity pressed, and Lord John Cavendish.

would not admit of delay. In ſuch caſes, humanity, policy, and good ſenſe, all required that immediate relief muſt be adminiſtered. He ſhould, therefore, moſt readily conſent, that not a moment be loſt; but he would wiſh to ſuggeſt it to the gentlemen who propoſed the matter, that they were bound in honour to ſee it carried into execution with the ſtricteſt juſtice and fairneſs. He alſo would barely hint, that great care ought to be taken that corn ſhould not be taken from one part of the country imprudently, and carried to another, becauſe that would only change the place of the evil, and not effectually cure it.

Lord Geo. Cavendiſh.

Lord *George Cavendiſh* agreed with his noble relation, and wiſhed that the Houſe would attend to this alarming affair.

The queſtion was then put, and agreed to.

Mr. Dempſter.

Mr. *Dempſter* then moved, without any other preface than that it was, in his mind, a propoſition to which no one would object, viz. That the Commiſſioners of the Land Tax of the ſaid counties be enabled to levy a ſum, not exceeding fourteen pounds Scots on every hundred pound Scots of the valued rent of the ſaid counties, and to apply the ſame to the relief of ſuch of the inhabitants as are or ſhall be reduced to poverty by the failure of laſt year's crop, and the ſcarcity and high price of corn occaſioned thereby.

The Marq. of Graham.

The *Marquis of Graham* ſeconded the motion, and ſaid that it deſerved the concurrence and ſupport of every Scotchman.

Sir Adam Ferguſſon ſpoke in favour of the bill.

Sir Edward Aſtley.

Sir *Edward Aſtley* thought that there were other parts of the kingdom as well as Scotland, that deſerved the attention and relief of Parliament.

Sir Adam Ferguſſon.

Sir *Adam Ferguſon* ſaid, that there were three claſſes that came under the attention of the Houſe; the firſt was the rich, that could purchaſe corn at any price, the ſecond the middling ſort of people that could purchaſe corn at the average prices, and the third the poor, that could not purchaſe it at the preſent prices, and of courſe muſt ſtarve: he therefore recommended it to the Houſe as his opinion, and he thought the Houſe would agree with him, that it was exceedingly neceſſary that the laſt deſcription of the people ſhould be aſſiſted.

The above motion was agreed to.

Mr. Dempſter.

Mr. *Dempſter*, after this, propoſed a third reſolution, for granting a bounty on 60,000 quarters of corn, imported into the ports of Scotland, before the time alluded to expired. This occaſioned a ſhort converſation.

Sir

Sir *Grey Cooper* said, that the distressed poor in the north of Scotland must be instantly and effectually relieved, was a proposition which humanity strongly urged, and also a much meaner motive, sound policy. Every friend to his country, therefore, as well as every friend to mankind, must concur in voting effectual relief. He doubted, however, whether the mode proposed by the resolution just moved, would answer the end in view, or in fact, whether it would not be fully answered without it. Sir Grey stated the mischiefs that might arise from coming into the proposition, and concluded with expressing a wish that his worthy friend would not press the resolution. Sir Grey Cooper.

Mr. *Eden* said, that if the proposition in question were the last that was meant to be offered towards averting the distress under which Scotland was represented to labour, he should be very unwilling to reject it, because he felt and must acknowledge, that a bounty so large would have a tendency to force an influx of grain into the markets which want it, and such a competition must certainly tend to lower the price: on the other hand it was difficult to say, how far such a measure might tend to draw the just supply from other places, and it was also subject to other obvious objections. Great, however, as these objections might be, he was not prepared to say to Scotland, "You are under the visitation of a calamity, and all the remedy that we offer is a permission to you to tax yourself, and to find your own relief." Such a sentiment would be ungracious, unkind, illiberal, and unjust. But he wished to reject the present proposition, in favour of the other which was to follow it, and which would open the best means of giving relief, by authorizing the executive power, to administer it as it might be wanted. He recommended, therefore, to the honourable mover, to withdraw the question for a bounty, and to rest on the address to the King to give relief, under the assurance of the House to make good the expences to be incurred thereby. Mr. Eden.

The *Marquis of Graham* said, that he cordially concurred in what Mr. Eden recommended. The Marq. of Graham.

The motion was withdrawn, and an address to the Crown moved and agreed to, "most humbly to beseech his Majesty, that he will be graciously pleased to give such directions as may tend most effectually to avert the evils that are to be apprehended from the above calamitous state of the

northern parts of Scotland; and to assure his Majesty, that this House will make good, out of the first aids that shall be granted by Parliament, such expences as shall be incurred by his Majesty, in relieving the misery to which his Majesty's unhappy subjects may be reduced by this most deplorable calamity." The House being resumed,

The Hon. Mr. Frazer.

The Hon. Mr. *Frazer* said, sensible of his situation as representing one of the most populous counties in the northern parts of the island, where the calamities stated by the Committee were severely felt, he thought it most becoming him to take no share in debate, but to allow the House dispassionately to come to such resolutions as their humanity should dictate, and they should feel proper on the occasion: but, were he to sit silent then, he should think himself unworthy of a seat in that honourable and respectable assembly; and he got up, weighed down with feeling and with gratitude, to thank the whole House. And as he should soon retire to the country, and attend to the necessities of the inhabitants, he solemnly pledged himself to that assembly, that he would watch over the relief now voted, to prevent any misapplication whatever; and he bound himself responsible, if any such should appear, to answer for it when he returned to take his place there.

The order of the day was then read for going into a Committee on the bill laying a tax on bills of exchange, &c. and receipts.

Sir Joseph Mawbey.

Sir *Joseph Mawbey* opposed the Speaker's leaving the Chair. Sir Joseph complained of the tax on receipts as oppressive to an extreme, and said he had been instructed to object to it by his constituents. He advised the noble Lord at the head of the Exchequer, to consent to postpone going into the Committee on the bill till after the holidays. In the interim he would have an opportunity of getting better information upon the subject, and by the time that the House met again, he might be able to give up that tax altogether, and substitute a better one, and one less burdensome to the subject.

Lord John Cavendish.

Lord *John Cavendish* said, when the House were in the Committee, he believed the provisoes that had been inserted in the bill, and that would yet be proposed to moderate the operation of the tax, to alleviate its burdens, and to render it less objectionable, than gentlemen, both within doors and without, had thought it likely to prove, would be found to be such as tended in a great measure, if not entirely, to remove

move every cause of complaint upon the subject. Lord John likewise said, that there could be no sufficient reason for not going into the Committee upon the bill, since, let it be altered how it might in the Committee, the report upon it could not be brought up and taken into consideration till after the holidays, against which time gentlemen would be enabled to make themselves fully masters of every possible objection, and might then as effectually oppose it as they could do at that moment.

Mr. *Martin* said, the declaration of the noble Lord, that he would not bring up the report till after the holidays, he thought removed every possible objection to going into the Committee, and that consequently every argument urged by the honourable Baronet against the Speaker's leaving the Chair, fell to the ground. Mr. Martin.

The clause being read, which imposes a duty on bills of exchange, notes, &c.

Mr. *Stanhope* objected to imposing a duty on bills or notes that were made for sums less than twenty pounds, or thirty pounds. The honourable gentleman went into many particulars to prove the propriety of adopting this scheme. He said, in the course of his transactions, it was frequent for him to receive from his tenants, payments in bills and notes for 5l. 10l. and 20l. and he thought it was hard those should be subject to a tax. Mr. Stanhope.

Lord *John Cavendish* replied to the honourable gentleman, and said, he might as well attack the principle of the bill, as that branch of the tax. For those sums he wished to have free from taxation, were those which were relied upon to be most productive. Lord John Cavendish.

Mr. *Stanhope* did not attack the principle; he however would wish to take a mean, and have the lowest object of the tax established at 15l. Mr. Stanhope.

Lord *Surrey* opposed the honourable gentleman, and shewed the futility of his objection. Ld. Surrey.

Mr. *Baker* objected to the description of those articles which were the given subjects of the tax. He wished an amendment should be made "of any draft or order." Mr. Baker.

Mr. Stanhope said a few words in opposition.

The *Solicitor General* observed, that the words "bill of exchange" necessarily included "draft or bill," and therefore the honourable gentleman's amendment was totally immaterial. The Solicitor Gen.

Lord *Newhaven* entered minutely into the subject, and after many remarks, asked if the Bank of England was included. Lord Newhaven.

Lord John Cavendish.

Lord *John Cavendish* anſwered that it was, but that it had offered to compound by giving government 12,000l. a-year.

Lord Newhaven.

Lord *Newhaven* recommended to Adminiſtration to accept the offer, as it would ſave a great many difficulties.

Sir George Yonge.

Sir *George Yonge* objected to the tax in the manner that it then ſtood.

Lord Newhaven.

Lord *Newhaven* put a few queſtions relative to the tax, and was anſwered by Mr. Sheridan and Mr. Eden.

Mr. Whitbread.

Mr. *Whitbread* objected ſtrongly to the tax, and ſubmitted a few propoſitions to the Houſe.

Sir Adam Ferguſſon.

Sir *Adam Ferguſſon* ſaid, that bank notes in Scotland of 20s. value were in general circulation, and alledged that it would be particularly hard on the people of that country, if always upon every new negociation, when a bank note of this deſcription was transferred from one to another, that there ſhould be a tax of ſix-pence upon it.

Lord John Cavendiſh.

Lord *John Cavendiſh* ſaid, that there were ſome exceptions, and that this clauſe was not meant to oppreſs the commercial intereſt.

Mr. Ewar.

Mr. *Ewar* (Governor of the Bank of England) roſe, and made ſeveral obſervations reſpecting the ſubject of converſation. He ſaid that bank notes of 10l. ought not to have been included in this clauſe, becauſe a note of 100l. might be divided into notes of 10l. each, and a duty of 6d. exacted on every 10l. note. Several other obſervations were made by Mr. Martin, Sir Charles Bamfylde, Governor Johnſtone, Mr. Baker, Sir George Yonge, Mr. Brickdale, &c when the queſtion was put, that 6d. do ſtand part of the clauſe, and agreed to. The next clauſe which came under the conſideration of the Committee, was that on receipts.

Mr. Stanhope.

Mr. *Stanhope* ſaid, that many of his tenants paid their rents in ſmall ſums, therefore he thought that it would be particularly hard on them; for that reaſon he wiſhed that inſtead of 2d. on all ſums above 40s. and 4d. on all above 20l. that all ſums under 5l. be excluded.

Lord Newhaven.

Lord *Newhaven* ſpoke of the Aſſurance Office, and made a ſuppoſition concerning bills of that office, and aſked if thoſe under a certain kind came under the deſcription of the clauſe, becauſe there might be a promiſe, or perhaps the acceptance of a bill in the caſe.

Mr. Sheridan.

Mr. *Sheridan* ſaid, that ſuch bills certainly came within the clauſe, if they were money negociations.

Lord Newhaven.

Lord *Newhaven* then mentioned the particular hardſhips that office lay under.

Mr.

Mr. *Thornton* made a few remarks, and asked, if letters that conveyed receipts from one place to another came within the meaning of the clause, and, as such, liable to taxation? Mr. Thornton.

Mr. *Sheridan* replied, certainly they did, otherwise they should be stamped. Mr. Sheridan.

The *Lord Mayor* objected strongly to this clause. He said that the tax would be particularly hard on the day labourers, and the poor people in general. He concluded by moving, that the word "five" be inserted, exempting all receipts under 5l. The Lord Mayor.

Sir *Richard Hotham* said, that he, for his part, had no objections to any of the taxes; but his constituents objected to this one, therefore he thought it his duty to attend to their instructions. Sir Richard Hotham.

Lord *Newhaven* wished to know whether or not agreements were to be comprehended in this clause. Lord Newhaven.

Mr. *Stanhope* said, that he had been just now speaking to the noble Lord [Lord John Cavendish] who had shown him many exceptions, and he thought it would be for the information of the House if his Lordship would read those exceptions. Mr. Stanhope.

Mr. *Dempster* said he had no objections to this tax, as he thought it a good one. Mr. Dempster.

The *Lord Mayor* observed, that perhaps the last honourable gentleman agreed to it because it was not very hard on Scotland, and threw out some allusions, which called up The Lord Mayor.

Mr. *Dempster*, who said, that the sooner all national distinctions between the two kingdoms were forgot, the better it would be for both. He was no enemy to his Lordship's motion; he represented, he said, five commercial towns, which would be great gainers by it. Mr. Dempster.

Sir *Cecil Wray* said, that the period fixed on for the continuation of the tax would not answer, as Government, he was afraid, would be obliged to extend it. Sir Cecil Wray.

Sir *Charles Bamfylde* said, that the taxes were heavily felt, but easily evaded. Sir Charles Bamfylde.

Mr. *Sheridan* observed, that if they were easily evaded, they could not be heavily felt. Mr. Sheridan.

Sir *Watkin Lewes* made some good observations, and said, that the clause in its present state would be very prejudicial to the poor. Sir Watkin Lewes.

Sir *Grey Cooper* spoke on the Lord Mayor's motion, for the alteration of the tax to the following effect: That the question now before the Committee is, whether the words "five pounds" Sir Grey Cooper.

pounds" ſhould be ſubſtituted in the place of "forty ſhillings;" that is, whether payments of money, in any ſum leſs than five pounds, ſhould be totally exempted from the ſtamp duty on receipts? The worthy Chief Magiſtrate of London, who moved this amendment, declared, with great candour, that he was againſt the principle, and the whole of the bill, and that the object of this amendment was only to render it more palatable, in caſe it ſhould paſs into a law. Nothing could be more conſiſtent with the worthy Magiſtrates declaration than the alteration he propoſes; and it is not to be wondered, that he ſhould ſay, the bill would be more to his taſte if this amendment was carried; for certainly, if it did not deſtroy the whole tax, it would diminiſh the product of it ſo much, as to make the reſidue hardly worth contending for. The noble Lord who propoſed this tax, drew a line of exemption, which no doubt will create ſome evaſion, and a conſiderable leakage of the duty on receipts; but his Lordſhip's motive, namely, to exempt the wages of labour, and the money tranſactions of the poor manufacturer and artizan from the tax, does him honour, and juſtifies the loſs to the public. But I own, the declarations of the Lord Mayor, and one of the worthy members for Weſtminſter, that they and their conſtituents were againſt the principle of the tax, and the whole of the bill, gave me more than ordinary ſurpriſe. It may be true, that this tax will affect the cities of London and Weſtminſter more than the other cities and parts of the kingdom; but the burden will be only in proportion to the advantages they enjoy, in proportion to the value of the property, the rents of land and houſes, the profits of trade, and the extent of the commerce of thoſe great cities. This argument will bear with as much force againſt almoſt every other tax that can be propoſed, as againſt this to which it is particularly pointed. Did the honourable gentlemen ever conſider with attention the firſt clauſe in the Land-tax act? The ſum granted by that act is to be raiſed and aſſeſſed in the firſt place at a certain rate, for every one hundred pounds of the ready money and debts of every perſon in Great Britain, and for every one hundred pounds worth of his goods, wares, and merchandize, or other chattels and perſonal eſtate. The land comes laſt to be taxed, and in aid of the deficiency of the tax on perſonal eſtate. This aſſeſſment was found impracticable in execution. The amount of the ſtock and capital of a merchant, embarked in commerce, and inveſted in manufactures, could not, and ought not to be aſcertained,

ascertained. How can you attain the object of a tax on personal estate, but by a tax on visible and ostensible property, either in transference or in payment. Stamp duties on the instruments by which property passes, or by which the payment of it is secured and protected, pervade all ranks of people, who are competent to bear the duty, and execute themselves in the simplest manner, by the penalty of the invalidity of the instrument. This tax, like other taxes of the same nature, will be levied and demanded at the time and in the manner which will be most likely to be convenient for the contributor to pay it. It is so contrived as to take out, and to keep out of the pockets of the people, as little as possible over and above what it brings into the public treasury. The collection of it is attended with no new establishment of officers, and very inconsiderable additional expence. It cannot encourage or encrease smuggling.—But it is alledged that this tax will be burdensome and grievous to trade and commerce, in execution and detail. It is said that it will lie heavy on all mercantile transactions, and on all dealings between the manufacturer and the grower, or importer of the materials, &c. But surely this complaint is not well founded. The transactions between merchants in town and their customers in the country, and the dealings between manufacturers and their agents, and those who procure for them, or sell to them the materials of their manufactures, are not carried on by receipts given or taken in every step of those transactions, but by accounts current, settled from time to time, and where the only receipt that is given, is for the balance of the account at the close of such account. But in the same breath that it is said this tax will be too productive, it is asserted, that it will be evaded. We are threatened with payments before witnesses. By the law of the land, a receipt or discharge in writing is not demandable of right. Before writing was so generally in use and practice as it is at present, payments were made before witnesses, and no acquittance was a legal discharge except by a deed under seal, but the inconvenience of payments before witnesses, and the peril of their death, or the difficulty of finding them, introduced the present mode of receipts, which are not pleadable against a demand, but are admitted as evidence to the jury of the payment of the money demanded. And there is no great apprehension that to avoid a duty of two-pence or four-pence, the payment before witnesses will be revived. The next objection is the inconvenience, unprofitable labour and embarrassment which the execution of this tax will occasion. But it does

not

not ſeem to be underſtood, by the manner in which the objections are ſtated on the part of the retail traders and others, that the tax is to be paid by the perſon who ſhall require the receipt for his own ſecurity and ſatisfaction. And as there will not be any neceſſity of more receipts being given after this bill is paſſed, than before the duty was impoſed, I cannot ſee what mighty inconvenience or embarraſſment can ariſe from it, except the general inconvenience of contributing towards any tax at all. When the tax upon poſt horſes was laid, there was a great cry againſt the trouble and inconvenience it would occaſion to travellers. It has been found by experience that this was attended with no trouble whatever, except the charge of the tax. The ſame complaint was ſuggeſted laſt year againſt the ſtamp duty on inland bills of exchange: the execution of that tax has not been attended with any embarraſſment to commerce, or any unprofitable labour. When the recoinage of the gold coin was going on, we were obliged to weigh all money that was offered in payment. It was thought to be next to impoſſible; it was found to be perfectly eaſy; and I wiſh it were continued to be more practiſed than it is at preſent in all conſiderable tranſactions. In ſhort, the more this propoſition is conſidered, I am convinced the objection raiſed and circulated againſt it with ſo much induſtry, will not be found of ſufficient weight to affect the principle of the tax, or to ſupport the amendment moved by the worthy magiſtrate, to render it more palatable to him, and leſs productive to the public.

Mr. Thornton, Mr. Montagu, and ſeveral other members ſpoke, when the Houſe divided on the Lord Mayor's motion, and the numbers were, For it 21, Againſt it 126.

The Committee went through the reſt of the clauſes, after which they adjourned.

June 6.

The Houſe reſolved itſelf into a Committee of Supply.

Ld. North. Lord *North* moved ſeveral ſmall ſums, according to annual cuſtom, for the civil eſtabliſhments of the two Floridas, Georgia, St. John's, Nova Scotia, and Senegambia. He ſaid that though the Floridas were to be ceded to Spain, as Georgia was to the Americans, ſtill the civil eſtabliſhments of theſe three places had been kept up; notice, however, had been given to the civil officers lately belonging to theſe governments, that they were to have no claim upon the public after Midſummer next; ſo that he ſhould have

no

no occasion to apply to Parliament any more for any of them, except for East Florida, which not having been as yet surrendered, the people had not been brought away; and therefore the charge of that government must rest upon the public for one year more. Senegambia was nearly in the same predicament; for though we had made a cession thereof to France, still the river Gambia was to remain subject to Great-Britain; however, as it was not his Majesty's intention to keep up a civil government there, he would not apply to Parliament any more for Senegambia, as he believed it would be put under the direction of the Committee of the African Company, who already superintend the other settlements on the coast. As to Nova Scotia, the expence would this year be about 900l. more than the last: the reason of this was, that as the last Deputy-Governor [Commodore Sir A. S. Hammond] enjoyed a considerable naval employment, and also one half of the Chief Governor's salary, was a non-resident for four years back, he had himself no salary from Government; but as this was not the case with the present Deputy Governor, Colonel Fanning, a brave and gallant refugee, his Majesty had ordered him a salary of 500l. an income which that gentleman had dearly earned by his attachment and loyalty to Great-Britain. There was an increase also of 200l. a year to the salary of the Chief Justice, which made it in all 900l. a salary that ought not to be thought considerable for so high an officer of the law, and whose situation differed in this particular from all other judges abroad, that there were no fees or emolument whatever annexed to it, above the bare salary.—On the other hand, there were some diminutions; 100l. a year became saved to the public by the death of a Mr. Burnet, a missionary, who had been very serviceable in the first settling of the Government; there would be a saving also of 150l. by the suppression of a pilot boat, which was no longer necessary, since a dock-yard had been established at Halifax; and he made no doubt but in consequence of the orders that had been sent out, ways and means would be found to lower the annual expences of the civil Government of Nova Scotia, at least 900l. His Lordship then moved for the different sums, which were granted without opposition; and the House was resumed.

Mr. *W. Pitt* moved for the second reading of his bill for preventing abuses in different offices; and asked Lord John Cavendish Mr. W. Pitt.

Cavendiſh if he intended then to debate the principle of the bill.

Lord John Cavendiſh. Lord *John Cavendiſh* replied that it was impoſſible for him to oppoſe the principle of any bill that purported to be a preventative of abuſes in office; but he knew that the proviſions of the bill in queſtion differed widely from the title; therefore he intended, at ſome other ſtage, to oppoſe it.

Mr. W. Pitt. Mr. *W. Pitt* ſaid, he was anxious to have the bill paſs this ſeſſion, more particularly as a noble Lord [North] in a former debate ſaid, that, "in the Treaſury there was not the leaſt trace to be found of any of the reforms that were ſo pompouſly announced in that grand fabric the King's ſpeech." He wiſhed to convince him that this bill was one part of what was promiſed, and the remaining parts he would bring forward as ſoon as the Miniſtry pleaſed.

The bill was read a ſecond time, and committed for Tueſday ſe'ennight.

The order of the day being read for the ſecond reading of the bill to prevent expence at elections,

Ld. Mahon. Lord *Mahon* explained to the Houſe, that a bill having paſſed to prevent bribery, this bill was to prevent expence, and although it was not now in the bill, he meant to propoſe a clauſe to prevent cockades being given away at elections. That clauſe, he knew, was a popular one in that Houſe, he therefore thought it right to tell the Houſe, that ſuch a clauſe would be inſerted in the bill, though it did not yet appear in it, for fear any Gentleman ſhould object to the ſecond reading of the bill, becauſe the cockade clauſe was not in it at preſent.

Mr. Fox. Mr. *Fox* ſaid, the bill now before the Houſe contained only a few clauſes, all of which had, in the courſe of the ſeſſion, been regularly negatived by the Houſe, therefore it was ſtrange to bring them in again in a new bill. The noble Lord had formerly brought in a bill, ſome of the clauſes of which were received and agreed to by the Houſe, and others rejected; upon which the noble Lord had got rid of that bill, and brought in two new ones, putting the clauſes, the Houſe had approved of, into one bill, and the clauſes, which the Houſe diſapproved of, into another. The former of theſe had paſſed, and the latter was the bill then under conſideration. He wiſhed the Houſe to recollect that the bill did not contain that grand regulation of preventing cockades, for the noble Lord had kept the bill perfectly pure, having

having introduced nothing but what had been before rejected; therefore, as there was much business before the House, he thought the time should not be so trifled with, and accordingly moved, "that the bill be read a second time that day three months."

Sir *Joseph Mawbey* made a short speech in favour of the bill, and said, if the right honourable Secretary had paid for the cockades used at his last election but one, he would have known, that the giving away of cockades was a heavy tax on the candidate. He understood some friend of the right honourable Secretary had defrayed that expence for him. Sir Joseph Mawbey.

Mr. *Martin* declared himself a friend to the bill, or any bill which forbid, or was likely to forbid, the giving of cockades at elections. The practice, he said, was attended with an enormous expence on the part of the candidate, and led to much fraud and imposition; many haberdashers, upon such occasion, not content with sending in bills at an extravagant price, but often charging a hundred times more riband than they ever had in their shops. Mr. Martin.

Mr. *W. Pitt* said, though every clause, as yet in the bill, had been lost in a former bill on a division, yet that the fact, extraordinary as it might appear, was exactly this: a division took place, and the debate followed; now, as a debate's coming after a division was an inverse of the usual mode of proceeding, the noble Lord's desire was, that his clauses should be fairly debated first, and be decided upon by a division afterwards. Nor was the fact, that the whole of the bill had been rejected by the House, founded, because the noble Lord had declared that he meant to bring in a clause to the Committee against giving cockades; a clause which could not now be annexed to the other bill, as that had passed, and which must unavoidably be lost, popular within those walls as it was, unless the present bill was suffered to proceed. Mr. Pitt observed, that the right honourable Secretary had mentioned the much important business that yet remained to be gone through before a period was put to the session; he thought, as a member of Parliament, he had a right to enquire, and that House ought to know, what important business yet was likely to be brought forward, before the House was prorogued? Mr. W. Pitt.

Mr. *Fox* replied, that after the holidays the petition from the East India Company, stating their distresses to Parliament, would be taken into consideration: besides, Ministers Mr. Fox.

ters might possibly have some other business of the greatest consequence to lay before the House (he was supposed to allude to the Prince of Wales's establishment) of which Ministers had never lost sight a single minute: he believed that immediately after the holidays, he should be able to say whether the business to which he alluded, could be brought on this session. He would only say, that Government were aware of the advanced period of the session, and that his Majesty's Ministers had lost no time in preparing and getting ready every business which they thought it their duty to propose to Parliament before the prorogation. What he then alluded to, he could not speak more immediately upon at present, but the House might rest assured, it should be made known to them, within a few days after the holidays. He said, certainly the cockade clause, not yet in the bill, had not been rejected by a division of that House; but if that was the only point on which the House felt an inclination to entertain the bill, why did not the noble Lord bring in a bill upon the cockade clause singly?

Lord Surry. Lord *Surry* said there was another matter of very great importance, the late decision in the House of Lords, by which what had been understood to be the law of the land, for 200 years, had been overturned. He had heard that a bill was to be brought into the House of Lords, to quiet the alarms raised in many minds by the decision; he was surprised their Lordships had adjourned to Monday se'nnight; but if they did not order in a bill immediately after the recess, he hoped the House of Commons would. He waited to see if that bill was adequate to the purpose, or he should, before that day, have mentioned the subject. If, after the holidays, the bill in the other House should not appear to be fully adapted to the purpose he had mentioned, Ministers ought immediately to bring a bill into that House to answer the occasion, and he declared, he took that opportunity of suggesting the case, that gentlemen might be apprized so important a business was to be brought on before the prorogation.

On the question being put, the House divided on Mr. Fox's motion, when the numbers were, ayes 87; noes 45. The Bill was therefore read a second time, and committed for Thursday next.

Ld. Mahon. Lord *Mahon* moved, that the order for committing the bill respecting fraudulent voters, be read, which being read accordingly, his Lordship was about to proceed to change the form of the House into a Committee, when

Mr. *Kenyon* rose and stated his reasons for wishing the noble Lord not to proceed with the commitment of the bill till after the holidays. Mr. Kenyon.

Lord *Mahon* acknowledged the force of the learned gentleman's reasoning, and immediately moved to discharge the order. He then said, he would couple this bill with the other, and since coalitions were in fashion, he would make a coalition, hoping thereby to procure a majority of the House in favour of his two bills, he therefore moved, "that this bill be committed for Thursday next." Ld. Mahon.

Sir *Joseph Mawbey* declared he disliked coalitions, and this as much as any; he therefore wished the noble Lord would not move both his bills for the same day; Sir Joseph said, he disapproved this bill, as much as he approved of the other. Sir Joseph Mawbey.

Lord *Mahon*, however, persisted, and the order was made for Thursday next. Ld. Mahon.

The House then rose, having first adjourned till the 11th instant.

June 11.

A motion was made for leave to bring in a bill to repeal so much of the act of the 35th of Henry VIIIth. as prohibits the exportation of brass.

Sir *John Wrottesley* opposed the motion; he said that such a bill would greatly distress the great brass manufactures that had been for some time established at Sheffield and Birmingham; the inhabitants of both these great towns had all united in condemning the measure, as highly prejudicial to their interest in particular, and eventually to the whole nation: and he added, that it was not a little singular, that though a petition, praying for leave to export brass had been presented to the House so long ago as the month of February, yet no proceeding had been had on it till this day. Sir John Wrottesley.

Mr. *Brickdale*, on the contrary, supported the motion, and explained away the various grounds of objection on which Sir John built his opposition: he said that the exportation of brass was no new thing; the country had a very large export trade in that article till it was interrupted by a mere accident: a digest of all the laws that affected trade was ordered to be made out; and in it was found this obsolete law of Henry VIIIth. the existence of which had been absolutely unknown or forgotten for more than a century: Mr. Brickdale.

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the merchants, before this law was recovered from oblivion, had prepared vaſt quantities of braſs for exportation, but this law was a barrier to it; they petitioned the Board of Treaſury, who referred them to the Commiſſioners of Cuſtoms, who adviſed the petition, that had been preſented to the Houſe in February laſt; and no proceeding had been had upon it ſooner; the delay was occaſioned by the unſettled ſtate in which the country had been for a conſiderable time. At preſent the true ſtate of the queſtion was, whether the great quantities of braſs that had been got ready by the merchants, ſhould remain ware-houſed to their very great prejudice, or whether a law ſhould be paſſed for allowing that metal to be exported.

The Houſe divided, when there appeared for the motion, 126; againſt it, 13.—Majority 113.

Leave was therefore given to bring in the bill.

The Sheriffs of London preſented a petition from the city, which, having been read by the clerk, appeared to be directed againſt the bill for taxing receipts.

The Lord Mayor.

The *Lord Mayor* moved that it do lie upon the table until the report from the Committee of the whole Houſe on the above ſhould be taken into conſideration; and that then the Lord Mayor, Aldermen, and Common-council of London be heard by their counſel againſt ſeveral clauſes in the ſaid bill.

Sir Watkin Lewes ſeconded the motion.

Sir Grey Cooper.

Sir *Grey Cooper* ſaid, it was not poſſible the Houſe could, conſiſtently with their own rules and orders, agree to the motion made by the right honourable magiſtrate: in the very beſt of times, in 1693, a rule had been made by that Houſe of Commons, that no petition againſt taxes, calculated to raiſe the ways and means for a current year, be admitted or entertained. At that period a number of petitions were preſented to the Houſe againſt the taxes then propoſed, when the propriety of the meaſure, as well as its neceſſity, ſtruck the Houſe of Commons of that day ſo forcibly, that it was reſolved to reject all ſuch petitions for the future. Again, in 1733, when the famous General Exciſe Scheme was in agitation, a great variety of petitions were preſented againſt it from the city of London, and many other cities and towns in the kingdom, praying to be heard by their counſel, but that Houſe ſet their faces againſt them. If petitions, from the city of London, againſt taxes of that deſcriptionh ad found their way into the Houſe, it was not because

caufe the Houfe ever meant to difpenfe with this wife order in favour of the city of London, but becaufe the city of London, having an undoubted right to prefent petitions by the hands of the Sheriffs, the Houfe could not know the contents of fuch petitions till they had been firft read by the clerk. This was not the cafe with any other place in Great Britain; for in any other cafe, petitions muft be read by a member, who could not prefent them without having firft obtained the leave of the Houfe for bringing them up: now, as in the latter cafe, no petition againft taxes, fuch as he had above defcribed, would be received by the Houfe, fo the petition of the city of London, after having been prefented by the Sheriffs, ought not to be entertained, contrary to the known order of the Houfe; and therefore he moved in amendment, that all the words in the motion after thefe "that it do lie upon the table," be left out.

The Lord Mayor.

The *Lord Mayor* faid, that the petition was only againft certain claufes of the bill, and not againft the whole of it; that as one part of the bill was for laying an addititional duty on bills of exchange, which had been taxed in a former year, he thought he might be permitted to fay that the order of the Houfe did not ftand in the way of an oppofition to the tax by counfel: the city had been heard by counfel againft the bill for improving the houfe-tax, and why fhould it not be heard alfo on the prefent occafion?

Sir Charles Bamfylde.

Sir *Charles Bamfylde* faid, he felt himfelf in a very aukward predicament: he had, the other day, offered to prefent a petition from the city of Exeter, fimilar in every refpect to that which the Houfe had juft heard read from the city of London, but his petition had not been allowed to be brought up.

The Speaker.

The *Speaker* explained to Sir Charles, that it had been a long practice of the Houfe, in confideration of the importance of the city of London, and out of refpect to that city, to receive any petition offered by its Sheriffs, without having heard any previous intimation of its contents.

Ld. North.

Lord *North* faid, the two cafes mentioned by the Lord Mayor were widely different: when the bill for amending and explaining the Houfe-tax act was brought in, it was not to raife a fupply for the fervice of the current year, but to make good deficiencies in grants of former years, and to make the tax produce as much as it was originally given for; and therefore the rule of the Houfe did not apply to fuch a cafe: but though bills of exchange had been taxed laft year,

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still, as the additional duty of this year was for the ways and means of this very year, the order of the House applied in this case in its full force; and therefore the amendment proposed by his honourable friend was absolutely necessary.

The Lord Mayor still contended the cases were parallel.

Governor Johnstone. Governor *Johnstone* said he liked the tax very well, and for aught he had heard against it, he would give it his support; but, as there was a great clamour against it without doors, and the city of London had petitioned to be heard by counsel against it, he saw no reason why he should shut his ears against the information that was offered to him. He remarked, that when the taxes were proposed, no objection whatever was made against that on receipts, within those walls; on the contrary, gentlemen from all quarters of the house were eager to rise to thank the noble Lord at the head of his Majesty's Exchequer for having found taxes so little likely to be oppressive, and for having proposed taxes that spread themselves so lightly over all ranks and descriptions of subjects. How such a cry came to be raised against the tax on receipts without doors, he was at a loss to guess; but it put him in mind of the remark of an old member of that House, who, speaking of taxation, had said, there were but two objects — the commercial and the landed interests. The first of these he had compared to the hog, saying, if you but touch his bristles with your finger, he'll grunt and begin to roar; whereas the other was like the sheep; you might shear his wool, and even cut his throat, and yet he'd make no resistance nor any noise. With regard to the practice of listening to no petitions against taxes, he thought it a bad practice: how many precedents had he heard stated to enforce a similar principle, when petitions had formerly been offered to that House from America. It was adhering to that principle of driving away petitions that had lost us America, and nearly ruined this country; he hoped, therefore, that past experience would make us wiser, and that the same fatal path would no longer be pursued. At any rate, if petitions against the taxes were not to be received, he hoped time would be given to get full information upon the subject, that the sentiments of the people might be well understood, their arguments examined, their validity put to the test; and if it appeared that they were mistaken in their apprehensions about the tax, that they might be undeceived, and their errors explained to their satisfaction. The Governor declared no man was less likely to be led away, because a cry was made

against any one measure of Government, than he was, and least of all, when a cry was raised against a tax; but at the same time he thought it due to those who professed to feel an alarm on the occasion, to have the ground of that alarm investigated, to receive all the information that was offered him upon the subject, and to convince the people that the alarm was ill-grounded. The Governor said, that if the city of London were suffered to be heard by their counsel against the tax, it would be impossible to refuse hearing the other cities, who were desirous of being heard in like manner.

The Lord Mayor. The *Lord Mayor* declared, he did not imagine that any other city would feel envious if the city of London were permitted to be heard by their counsel against the tax. The city of London considered herself as the guardian and protector of the commercial interests of the kingdom; and as her views in the present instance were no other than to prevent the inconvenience to trade, and the burden upon commerce, which he saw likely to arise from the Receipt Tax, he was persuaded every other town and city in the kingdom would feel their interest to be inseparably blended and connected with that of the city of London, and would support her in her endeavours to procure relief in the instance in question.

Mr. Ald. Sawbridge. Mr. Alderman *Sawbridge* said, the petition that had been just read from the city of London, was not a petition against the tax itself, but against certain clauses in the bill; and therefore he thought the reasons alledged for not complying with the prayer of it were by no means satisfactory.

Mr. Fox. Mr. *Fox* said, the city of London undoubtedly had the privilege, as stated by the Speaker, of having their petitions received without the contents being known; but it was a privilege of little value, for as soon as the contents of the petition were known, the House could reject the petition's being taken into consideration; and in the present instance, undoubtedly the same conduct would be observed to their petition as was to that from Exeter, otherwise it would be a gross partiality, and an insult to other cities: the greater the number of the complainants against the tax, the more it operated in favour of the tax, and shewed that it would be productive; for it was plain that the tax would not be as stated, partial, but general, for every person complained of what he thought he should feel; and notwithstanding he entertained petitioning to be the birthright of an Englishman, yet if it was permitted to every person who felt himself ag-

grieved by a tax, it would be impoſſible for a Chancellor to go on.

The Speaker then acquainted the Houſe that the queſtion he had to put was, whether the motion ſhould ſtand as originally moved; upon which the Houſe divided, Noes, 178; Ayes, 15. Majority againſt hearing counſel, 163.

Mr. Ord then brought up the report of the Committee on the tax bill, upon which

Sir Cecil Wray.

Sir *Cecil Wray* objected very ſtrongly to the tax as a partial one, ſtated that it would affect the commercial intereſt, and ſcarce be felt by the landed gentlemen. That it had raiſed great alarm among his conſtituents, Sir Cecil ſaid, was an incontrovertible fact, ſince he had a petition in his hand againſt it, ſigned by no leſs a number of reſpectable names than four thouſand. In obedience to the inſtructions of his Conſtituents, therefore, as well as from the conviction of his own mind, he thought it his duty to endeavour to perſuade the Houſe to reject it, and to prevail on the noble Lord at the head of the Exchequer to ſubſtitute ſome other in its ſtead, that ſhould be likely to prove leſs obnoxious, leſs inconvenient, and leſs oppreſſive. Sir Cecil obſerved, that a noble Lord, whom he then ſaw in his place [Lord Nugent] had on a former occaſion ſaid, that it was wrong to tax the rich, becauſe the taxing the rich was in effect taxing the poor. The tax on receipts certainly was not a tax on the rich, but it was a tax on the middling ranks of people, and very partially and unequally laid. It was a tax which would fall ſo heavy upon ſome traders, that he was well aſſured if it was carried through, they would pay no leſs a ſum than two hundred a year to it, which was more than equal to the rents of their houſes. All taxes, Sir Cecil ſaid, ought to go either to the expenditure or the conſumption of the perſon or article taxed. This he endeavoured to prove was by no means proportioned to the expenditure, but that it was in fact a perſonal tax, partially impoſed, and ſeverely affecting ſome orders of men, while others would ſcarcely feel it at all. He wiſhed therefore, that it might be given up, and ſome other ſubſtituted in lieu of it. He was aware, that he ſhould be told, that the ſeſſion was very far advanced, that Miniſters had not time to ſpare in judging what were the fitteſt taxes to be adopted, and that he ſhould hear ſuch ſort of excuſes; but what anſwer were arguments like thoſe to the commercial intereſts of the kingdom? The commercial intereſts had not been

to blame for the time that had been wasted in squabbles for power, nor ought the commercial interests to be punished for the weeks that had been thus lost, when they might have been so much better employed in transacting the national business. That House had been alone to blame, and it was very hard that they should punish others for their own faults. Perhaps he might go farther and say, that House had caused all the distresses of the country, and occasioned the necessity for so many taxes, by consenting to carry on the American war. That House then ought to pay for what it had occasioned; instead, therefore, of a tax that would prove a galling clog to all money transactions, and be an unnecessary source of inconvenience and expence, lay an additional land tax! The land tax, so far from being too great, was, in his opinion, much too low. He was not for raising it so high as an honourable friend of his had once proposed [14s. in the pound] but he was persuaded it might be raised considerably over its present rate. He knew the doctrine he was advancing was not a popular one within those walls, but it was true nevertheless. Another means of revenue would be produced by abolishing franking. He would have all letters, that came immediately to Members of Parliament come free; it was necessary that they should do so, but why should they indulge themselves in the vanity of saving others from paying their taxes? The abolition of franking, he understood, would produce 60 or 70,000l. and then the addition of a penny on the postage of all letters would raise as much more, for which purpose he moved that the bill be re-committed.

Mr. Fox.

Mr. *Fox* said, he rose with some difficulty, as he should be compelled to speak confessedly against the opinion of a very respectable part of his constituents, but it was a doctrine he had uniformly held both in Westminster Hall and Covent Garden, that, in that House he was to speak his own sentiments; if they coincided with those of his constituents he should be the more happy; but in the present case he would wish to observe, that the public out of doors generally viewed a tax in a false light, they were generally convened together by persons who were interested against a tax, and who stated every objection in their power against the tax, without any person to speak in favour of it; they likewise did not view the tax as they should do, for they were not bound to find another tax in its stead if that was rejected: in that House, the reverse was constantly the case:

in that House being used to such business, and knowing how to judge of the goodness or badness of taxes, they never debated the merit of any tax absolutely and *simpliciter*, but always debated it comparatively, and coupled with the idea that a tax productive to such an amount, must be imposed, and a consideration whether that tax was more or less burdensome, and more or less optionable than any other that could be suggested. In this view of the tax on receipts, it was, that the House had properly and naturally lent it their sanction. They had not, any more than the persons without doors, decided that it was a tax good in itself; such a decision would have been impossible and absurd. No tax could be good in itself; it could only be so far good, as upon a comparison to be found preferable to others. Upon that ground the opposition in which he had for so many years been engaged, had always considered the taxes proposed by the Minister. They had ever argued them comparatively, but never thought themselves warrantable to inflame the people without doors about them, to foment discontents, or create clamour, when they knew taxes must be imposed, and that such ought to have the preference as were likely to be most productive, at the same time that they were not more burdensome than others. That petitions, with large signatures, against the tax, were easy to be obtained, was very clear, for there was nothing more required than to draw up a petition, and almost every person would at first being asked sign it, as taxes in general were not much liked, and very few persons would stand up in favour of them; indeed nothing could be said in their favour but the necessity there was for levying them. The honourable Baronet, his colleague, was a strong advocate, he said, for laying a heavier duty on the land; in his opinion, that was the most partial tax that could be devised; and he was confident that it never would have been suffered at first, had it not been under the idea of its appearing an equal tax; that it was not an equal tax was very plain, for the landholder first pays for his land, and afterwards contributes equally with every other person to almost every other tax. The worthy Baronet also was a strong advocate for taxing according to the consumption. Certainly the present tax would operate in that manner, for there could not be a better way of coming at the expenditure than by taxing the receipts, or, in fact, taxing the payment made, and it was a false way of arguing, to suppose that a man of 2000l. per annum would not pay more

to the tax than a man of 1000l. it was natural to suppose that he would have double the receipts to pay. The great beauty, he said, in the present tax, was, that it by no means was compulsory; it was like a commodity brought to market; you might purchase it, or let it alone; you was not compelled to take a receipt, but might purchase without; but it was hardly to be supposed that any man would be so far parsimonious, as for the sake of two-pence to prevent himself from having an evidence in his possession of his having paid the tradesman for the commodity he had purchased. There undoubtedly was no tax existing that compelled a person to give a receipt, of course it was optional; and if the House would permit him to use an illustration to his argument, he would assert that this was a tax on luxury, for a receipt was a thing that could be done without. That the tax was by far more just than an additinal tax on letters was plain, for a letter on business of the value of five shillings, would be taxed equal to a letter on business of 5000l. value; but with respect to the abolition of franking, that certainly was a fair object for the consideration of the House, whether the present times were not such as to induce them to give up that privilege among several others; but if it was to be given up, he hoped it would be done effectually, and not by reserving the privilege of receiving letters directed to themselves free, merely for the sake of saving a few shillings; but even supposing that tax to be adopted, it would by no means answer in lieu of the one in question, as the most sanguine of its admirers did not calculate it at one-sixth part of the present. Another proof, he observed, of the goodness of the present tax was, that it would be universal in its operation, and fall upon the purchaser, and not the vender of the goods, for the receipt would be required by the purchaser, and of course he must pay for it. Had the stamp been on the bill, it would have been a hardship on the vender, as the person to whom the bill was delivered might, before it was paid, lose the bill, and require another. The tax certainly was better than any addition to the Custom-house duties, as it would by no means encrease smuggling, and the exemption of all receipts under 40s. particularly guarded it against affecting the lower class. The nation, he said, was already so loaded with taxes, that it was almost impossible to lay on any fresh load, but it must be felt somewhere; of course then the great object was to lay a tax, so as to make its operation as general and productive

as

as possible; for if a tax was laid to affect only the rich, it was sure not to be productive, and if it was to affect only the poor, it was oppressive.

Earl Nugent.

Earl *Nugent* approved the tax as a wise and prudent measure. It was, he said, in the nature of a general excise, without the odious parts that would attend a tax of that kind. He wished it had been carried farther, and been extended to all receipts of 20s. it would then, he said, have produced a vast sum, which would have enabled the Minister either to lower the Custom-house duties, or have paid off a part of the national debt, in either case the poor would have been benefited in the end. He declared himself averse to the Bank being freed for so trifling a consideration as 12,000l. per annum. So far from not including the poor, he would have made it extend generally to all descriptions of people, and an appropriating clause inserted, declaring that the surplus should be applied towards the discharge of the national debt. Such a mode of taxation would, he said, prove highly advantageous to the country, and every man must see, that if the national debt was not diminished, this country could not exist much longer. His Lordship urged the great propriety of taxing payments in general, as well for our victuals as any thing else. He condemned the pernicious practice that had for many years prevailed of imposing customs, and in order to prove that it was the most impolitic that could be devised, produced from his pocket a comparative estimate of the taxes paid by a very poor family, through the medium of customs, and the taxes that the same family would pay through the medium of an universal tax on all payments. He stated the amount of the former to be thirty shillings a year, whereas by the mode which he recommended, the amount would not exceed four shillings. He also strongly urged the necessity of taking off the customs in many instances, declaring that they not only operated as an advanced premium to smugglers, but as a prohibition to the legal importation of the articles upon which such high duties were laid.

The Lord Mayor.

The *Lord Mayor* said, had he been so happy as to have succeeded in his motion, that the city of London be allowed to be heard by their Counsel against the bill, the House would have been troubled with very little argument from him that day. He declared, if the bill were to pass, he hoped it would prove productive, but he could not help wishing the amendment he had proposed the other day, of extending

tending the exemption to all sums under five pounds, had been accepted, because it would have chiefly removed the objections that he saw to the bill. With regard to the modes of raising money proposed by the honourable Baronet, in the room of the tax on receipts, he could not say, he at all approved of either of them; if the land tax were attempted to be increased, that would prove a much worse burden on his constituents, than the tax at present under discussion. The city of London already paid infinitely a larger proportion of the land tax than it ought, compared with the greater part of the kingdom, and therefore to oblige it to pay more, would be injustice in the extreme. He had as much objection also to a tax on letters.

Mr. Martin.

Mr. *Martin* said, he had that day received a letter from the trading town he represented, instructing him to oppose the tax; and as it was but short, with the leave of the House he would read it as a part of his speech, rather than trouble them with any trifling discourse of his own. Mr. Martin read it accordingly, and its purport was a condemnation of the tax on receipts in general terms, as inconvenient and burdensome to trade and commerce. Mr. Martin having thus performed what he held to be his duty to his constituents, he said, it ill became him as a banker to say much on what a noble Lord had observed respecting people in that line of business, but he could not help declaring he thought Bankers ought to be regarded in a different light respecting notes and drafts from persons in other professions, and that they were entitled to some particular exceptions in their favour. With regard to franking letters, he had reason to believe the privilege was greatly abused. He had been well informed, that there was a person in the city of London, who publicly declared, he would any morning procure as many franks as were wanted, for five shillings a dozen.

Sir George Howard.

Sir *George Howard* said, he had likewise that day received a letter from his constituents, instructing him to oppose the tax on receipts. Sir George said, he always considered it as his duty to comply with the instructions of his constituents, and therefore he rose to declare his opposition to the clause of the bill relating to the particular tax he had mentioned. Sir George, in the course of his speech, acknowledged, that in his opinion the tax would fall on the consumer.

Mr. Beaufoy.

Mr. Beaufoy and Mr. Gregory both rose at the same time, but Mr. Beaufoy meeting the Speaker's eye, he pointed to

him,

him, and the honourable gentleman ſpoke to the following effect:

Mr. SPEAKER, I think myſelf particularly unfortunate in having attracted your notice at a time when an honourable member, ſo much more capable of giving valuable information to the Houſe, was riſing to ſpeak: but ſince you have thought proper to call upon me, it becomes me to obey.

Sir, I have always underſtood, and the arguments of the right honourable Secretary confirm me in the opinion, that, as the providing taxes for ſupplying the neceſſities of the State is, of all the duties of a Miniſter, beyond compariſon, the moſt arduous; ſo the raiſing difficulties with reſpect to the taxes he offers, can be juſtified only by conſiderations the moſt forcible and urgent. This maxim, which ought at all times to be regarded, acquires accumulated force from the preſent ſituation of affairs: for, if we conſider the embarraſſments that muſt take place, ſhould the taxes, in the preſent advanced ſtate of the ſeſſion, any longer be delayed; if too we admit, what cannot be denied, the impropriety of allowing the ſinking fund to continue the ſole pledge to the creditors of the public for the ſums we have borrowed; and if we all acknowledge the candour and good intentions of the noble Lord, who preſides in the department of the Exchequer, it is impoſſible not to wiſh that the taxes may proceed with expedition; it is impoſſible not to feel a ſincere and earneſt deſire of giving to that noble Lord, in his preſent difficult ſituation, every honourable ſupport. At the ſame time, it ſeems to be the wiſh of the Houſe to obtain every poſſible information with reſpect to the probable effects of the taxes contained in the preſent bill; and, indeed, it is incumbent upon us, as truſtees for the people, to examine, with minute and anxious attention, every law that impoſes new burdens on the kingdom. It becomes us to be well aſſured not only that new burdens are indiſpenſably requiſite, as in the preſent ſituation of things it is obvious they are, but likewiſe to be well aſſured that thoſe burdens ſhall be equally diſtributed; that every man ſhall pay, as nearly as poſſible, in proportion to his means; and that no one claſs of our fellow citizens ſhall be ſelected from the reſt as objects of peculiar oppreſſion. The tax which is now ſubmitted to our conſideration carries, in its firſt aſpect, an appearance of fair equality — of ſtrict and impartial juſtice: yet the citizens of London have declared, that it is partial in the extreme; for

that while its burdens will scarcely be felt by the landed interest, they will operate on the commercial as a heavy oppression — as a cruel and intollerable grievance. The judgment of the city of London, deliberately given, undoubtedly deserves attention; for, notwithstanding the censures which the right honourable Secretary has bestowed on such persons without doors as presume to canvass the merits of a tax, I am persuaded the House will agree with me in thinking, that of grievances to the commercial interest, the citizens of London are not incompetent judges. At any rate, as the rules of our proceedings would not permit us to hear them by counsel at our bar, it surely becomes us to proceed in the debate with a double portion of candour. The citizens of London say, that even if the burden of the tax should fall, as the act intends it shall, not on him who receives, but on him who pays the money, for which the discharge is given, that even in that case, the least unfavourable to them, the tax will be unequal and partial to excess; for, to the country gentleman, it operates only as a tax upon income; it does not operate on the property from which that income is derived — it is a tax on the 2000l. a year he spends; but it is not a tax on the 50,000l. which his estate is worth. Whereas to a person in trade it is a tax on his whole capital; for the whole of that capital, or at least the greatest part of it, he lays out in the course of the year. If then he employs 50,000l. in his business, it is clear that the tax will operate on the whole of that sum, and of course he will pay to this tax five and twenty times as much as the country gentleman whose fortune is the same with his. This will be the case if he lays out his capital once only in the course of the twelvemonth; but if, as is the case in a variety of trades, from the quickness of the returns, he lays out his capital twice in the course of the year, the tax will operate on the 50,000l. twice over, and he will pay to the tax not five and twenty times only, but fifty times as much as the country gentleman, whose fortune is the same with his. Thus, say the citizens of London, it is clear that though the expence of the stamp should be borne by the person who pays the money, still the tax is obviously unequal, because it compels a person in trade to contribute at least five and twenty times as much, and, in many instances, fifty times as much as a country gentleman, whose fortune is equal to his. This they alledge is hard and oppressive; and it must be acknowledged that there does appear to be much reason in the complaint: for though it

ſhould be admitted that this tax is, what the right honourable Secretary calls it, a tax on expenditure, yet it certainly is not what, to give effect to his arguments, it ought to be, a tax on that kind of expenditure which is always connected with conſumption, and therefore with income. Such are the objections which the commercial towns and cities of the kingdom make to the tax on receipts, even on the ſuppoſition that the expence of the ſtamp will fall not on the receiver, but on the payer of the money; but they alledge, that cruel indeed will be their ſituation, if, contrary to the intention of the act, the expence of the ſtamp ſhould fall on the receiver of the money; and that it will fall on the receiver is, it ſeems, their decided and unanimous opinion. The act indeed directs, that the perſon who pays the money ſhall defray the expence of the ſtamp; but it muſt be confeſſed, that if the parties themſelves do not think it neceſſary to follow the directions of the act, there is nothing in the act which compels them to follow thoſe directions. If the perſon who pays the money thinks that the receiver of the money ought to furniſh the ſtamp, and the receiver, however reluctantly, agrees to do it, there is nothing in the act which can prevent the receiver from taking the burden on himſelf. It is evident then that the queſtion, who ſhall pay for the ſtamp? muſt be determined, not by the directions of the act, but by the joint opinion of the parties. This being the caſe, on which of the two parties do you think the expence will fall? You will certainly ſay, on that party which is moſt dependent on the other. Is then the gentleman dependent upon, or any ways obliged to the ſhopkeeper with whom he deals? or, is the ſhopkeeper under obligations to, and in ſome meaſure dependent upon the gentleman? Certainly you will ſay, the ſhopkeeper is under obligations to his cuſtomer, and is ſo far dependent on him, that, generally ſpeaking, he would conſider the loſs of his cuſtom as a misfortune; for, as it is by his trade that he lives, the loſs of his trade would be inevitable ruin. If then any diſpute ſhould ariſe between the tradeſman and his cuſtomer, which of the two muſt give way? undoubtedly the tradeſman; for though the payment of the ſtamp duty is a loſs he can ill afford, yet he would rather bear that loſs than ſubmit to the loſs of his trade, which would completely ruin him. Thus it appears, that every gentleman, if he chuſes it, may throw the expence of the ſtamp upon his tradeſman — and will he not chuſe it? Will he not ſay, "if I pay you this bill, you muſt give me a legal

discharge?" And should the tradesman reply, "no, Sir, it is you who must provide the stamp for that discharge;" will he not answer, "what! is it not sufficient that I pay you your money? must I also pay for your receiving it? I shall not trouble myself with providing your twopenny and your fourpenny stamps, nor will I pay you for providing them. It is enough for me to discharge my bill; it is your business to provide a legal receipt. If you do not think proper to serve me on these terms, there are others who will be glad to do it." In such disputes, it is clear that the tradesman must submit, or lose the trade by which he gains his subsistence: he must submit to a partial loss, or encounter total ruin. Thus it appears, notwithstanding all the arguments of the honourable Secretary to establish the reverse of the proposition, that the burden of the stamp must inevitably fall upon the receiver. The proof that it will do so, is such as, in the common affairs of life, can seldom be obtained. It is demonstration; for it is impossible, from the nature of things, that the fact should be otherwise. Since then the expence of the stamp must fall on him who gives the receipt, what will a country gentleman, whose estate is 3000l. per annum, pay for the receipts he gives to his tenants? not forty shillings per annum upon any calculation. Whereas I am authorised to say, that if the custom of the House, on such occasions, would permit the examination of witnesses, it would be proved by evidence at your bar, that the different commercial houses of the city of London will be compelled to pay to this tax from 10l. to 200l. per annum; an expence that is equal to their house rent: so that each citizen, on an average, will pay as much to the tax as he pays to his landlord for the rent of the house he lives in. Should the citizens of London ask us "where is the justice of compelling a person in trade to contribute to the public expences a hundred times as much as his fellow subject, whose income is 3000l. a year?" what answer shall we make to the question? I protest I know not. The right honourable Secretary indeed has told us, that a person in trade may always relieve himself from the burden of a tax, and shift its weight to the consumer. This opinion is a proof that he does not distinguish between the effect of a tax imposed on a particular commodity, and the effect of a tax imposed on the mode of conducting business. If a tax be imposed on a particular commodity, as, for example, on tea, it is in the g ocer's power, generally speaking, (for it is not always the case) to raise the price of the article,

and by that means obtain from the consumer a part, at least, of the money he has paid to the tax: but if the tax be imposed on the mode of conducting business, as in the present case of a duty upon receipts, the grocer must take the whole burden of the tax upon himself; for how shall he obtain relief? shall he raise the price of his tea? He cannot do this; for a neighbouring grocer is of opinion that the advance may be made with much more advantage on sugar. A third is persuaded that the price of sugar is already as high as the article will bear, and that the amount of the tax should be laid as a charge on figs. This contrariety of opinion, unavoidable in such a case, will compel the grocer to bear the whole burden of the tax; for, otherwise, he must expose himself to the total ruin of his business, by charging a higher price for some particular article than that at which it is sold by others of the trade. The right honourable Secretary will say, perhaps, that if the grocer chuses to take upon himself the whole burden of the tax, it would be very unreasonable to ascribe to the tax an inconvenience arising from his voluntary act. The citizens of London will tell the right honourable Secretary, that the conduct of the grocer on this occasion cannot be considered as voluntary; for, of all compulsions, the fear of ruin is the strongest. Thus it appears, that to this tax on receipts a person in trade will be compelled to pay from 10l. to 200l. per annum, without the possibility of shifting the burden from himself to the consumer; while his fellow subject, who derives from his land an income of 3000l. per annum, will scarcely contribute, on any supposition, 40s. a year. Still less will be the contribution of such of his fellow subjects as derive their incomes from money lent on mortgage: and a third description, not the least wealthy, the proprietors of the public funds, will not contribute any thing to the tax; the proprietors of two hundred and fifty millions will not be called upon for a single shilling. To this tax may, therefore, truly be ascribed, all the inequality, all the injustice, which the right honourable Secretary imputes to a tax on land; for certainly it operates as a tax on one particular description of property, almost to the exemption of every other: it operates almost exclusively on money employed in trade. That every man ought to contribute to the necessities of the State, in proportion to the revenue he enjoys under the protection of that State, is the first and fundamental law of just and equal taxation. It is a law which results from the nature of civil society, and from

from the immutable rules of justice. What have the merchants done, what have their fellow citizens of the commercial interest done, that they should be denied the benefit of this equitable law? Why must the trading interest be compelled to bear, almost alone, that burden which, in proportion to the respective incomes of the people, ought to be equally borne by all. This tax is every way partial and oppressive; for it is not only partial and oppressive with respect to one class of the community, as distinguished from the rest, but it is also partial and oppressive with respect to particular individuals of that class, as distinguished from other individuals of the same class: for if of two persons in trade, the one from the nature of his business receives his payments in small sums, the other in sums of much larger amount, their returns may be the same, their profits may be exactly equal, yet the first may be obliged to pay to the tax fifty times as much as the last. Thus it appears that by this tax on receipts, the subject will be assessed, not in proportion to his means, not in proportion to the profits of his trade, not in proportion to the revenue he enjoys under the protection of the state, but in proportion to the number of receipts which in the course of the twelvemonth he may happen to give, a circumstance which is often as little connected with his revenue, as little connected with his profits in trade, as the number of letters, which, in the course of the same twelvemonth, he may happen to write. This tax is not only the most partial and oppressive, but it is also the most irksome and vexatious that ever was imposed upon the people. It adopts the principle of the famous Alcavala tax in Spain, by which no transaction of buying or selling can take place, without a tribute to the crown; a tax made famous for the ruin it has brought on the manufactures and commerce of that kingdom. In other taxes, the duty imposed is confounded with the price of the article, and is therefore concealed from the eye of the consumer; but a duty on receipts shows the tax naked and undisguised, brings it forward into notice, and keeps it perpetually in the peoples' view. Is it not a sufficient hardship that the people are taxed, however necessarily, beyond the experience, beyond the conception of former times? Must we also force their burdens daily and hourly on their attention? To the justice, to the humanity of the House, the people make their appeal. They earnestly intreat, that if they have borne with unexampled patience, the burdens of a war from which they could derive no possible

sible advantage, they may not now, on the return of peace, be subjected to a tax more irksome and vexatious than any they endured in the course of the war itself. The merchants in particular and the manufacturers intreat, that if, in the ruinous effects of that war, they have sustained a more than equal share, they may not now, on the return of peace, be singled out from the rest of the community, as objects of peculiar oppression. They ask not for indulgence, for in all the burdens of the public they are willing to take their part, but they intreat that a double portion may not be forced upon them. They earnestly request, that to the calamities they have endured, you would not superadd the heavier load of injustice, nor treat them like the slaves of despotic power, who are assessed not according to their means, but according to the caprices of their masters: such taxes they think are alien to the laws, repugnant to the genius, intolerable to the spirit of Englishmen. Thus, Sir, I have endeavoured to discharge my duty to the House, my duty to the public, by faithfully representing, as far as I have been able to collect them, the sentiments of the people respecting the bill, on the merits of which you are now to decide; and by stating, to the best of my ability, the inconveniencies that in my own judgment must inevitably ensue, if this tax be imposed upon the kingdom. Perhaps I may be asked, what better tax have you to propose? Sir, the situation of an individual, unconnected with office, may sometimes enable him to take a nearer, and therefore a more accurate survey than Ministers possibly can, of the inconveniencies likely to follow from a particular tax; but Ministers alone possess that general, that commanding view of the resources of a country which is necessary to shew what better taxes may be devised. To the candour of the House I submit the remarks, which not inclination has led me to make, but which a sense of duty has extorted from me; perfectly assured that the decision of the House, whatever it may be, will be such as, all circumstances considered, will be most expedient for the country, and most conducive to the general and particular interests of the different classes of which it is composed.

Mr. Thornton.

Mr. *Thornton* very ably argued against the bill, on the score of its want of clearness of expression, and shewed in what particulars it stood in need of correction. He defended his argument on a former day, respecting the facility of evasion that the act held out, against the ridicule thrown on it

it by Mr. Fox. He contended, that it might be evaded nineteen times out of twenty; and before he sat down, declared a town hall had been called in the borough on the subject, where instructions had been drawn up, for their representatives, upon the strength of which he had risen on that day.

Sir Richard Hotham. Sir *Richard Hotham* said he had been instructed by his constituents likewise to oppose the tax, but as the House had heard so much upon it from his worthy colleague, he would content himself with offering a single remark, and that was, that a penalty of twenty pounds was, in his opinion, much too heavy and severe for the non compliance with a two-penny stamp duty.

Mr. Pulteney. Mr. *Pulteney* stated the arguments *pro* and *con* with peculiar adroitness, and clearly proved, that the tax would rest ultimately on the consumer, whether he directly consented to pay the tax when he made his payment, or indirectly paid it, in the price of the different articles charged to him. Mr. Pulteney advised gentlemen rather to endeavour to quiet discontents without doors, than to foment them.

Mr. Sheridan. Mr. *Sheridan* said, that the framers of the bill laboured under very great disadvantages, in as much as they acted only from their own weak judgment; whereas the opposers of it argued against it, only because they had been instructed so to do, by persons who had never seen the bill, and were unacquained with the various provisions it contained. He used several arguments to shew that the tax would eventually fall on the buyer, and not on the seller: he had seen a mercer to whom this tax was odious, and yet who had no objection that a tax should be laid on wrought silk, because he could raise his price accordingly to his customers; but that the tax on receipts was obnoxious to him, for by it, the twopence, and no more, would pass to and from his hand without any superlucration to the public purse. For his own part, he was convinced that the tax had become odious among some people, only because none were to receive any benefit from it but the government to whom it was paid: this made a great difference between this and all other taxes; for in the one, government received it all; in the others, for one shilling that was imposed by Parliament, ten were imposed by the seller.

Ld. Mahon. Lord *Mahon* said, he rose not to oppose the tax, but to say that the bill must be recommitted on account of the inaccuracy which there was in one of its clauses, and which he

he was sure was not intended, as it was impossible a clause so worded could pass. His Lordship then stated, that as the bill was worded, all receipts in full of all demands, were liable to a penalty of twenty pounds. He also replied to a part of Mr. Fox's argument, and said, the right honourable gentleman calls the tax a tax on luxury: I say it is not a tax on luxury, but a tax on those who pay their debts, not on those who never pay their debts, which is luxury, and enjoyed peculiarly by the great. Having pointed this stronly, his Lordship said, on account of the strange innaccuracy he had mentioned, he should vote for the recommitment, and also, because he was for untaxing the subject before he would consent to impose any additional burden.

Lord John Cavendish.

Lord *John Cavendish* very ably defended the tax, and proved to the House that it was much more for the benefit of the purchaser to pay for the receipt in the first instance, than suffer the vender to pay for it, and be allowed to charge extra on that account; for it had been a general remark, that where the trader was charged a trifling addition, he was sure to lay it on heavy to the consumer. There were several amendments he intended to move in the bill, which would make it more palatable; and he had not the least doubt, but the public would find it by no means so oppressive as they had been led to believe it.

Sir Watkin Lewis.

Sir *Watkin Lewis* said, that as the House had refused hearing counsel in behalf of the citizens of London, which he conceived they were entitled to, there being a precedent in favour of such a claim in the House-tax bill, he felt himself more particularly called upon to give his opinion, and that of his constituents, upon the tax then under consideration of the House. He looked upon the principle of the bill to be subversive of the trading and commercial interests of the kingdom, and that the operation was more extensive than persons were aware of: it would affect every manufacture; before an article was fit for exportation, it would have paid the tax twenty times, and this country would be undersold in foreign markets: the bad consequences multiplied upon investigation, and would be found very injurious to the interest of the kingdom.

Mr. Loveden.

Mr. *Loveden* said, so much had been already urged respecting the tax on receipts, that he would not trouble the House with his opinion. He would however take a future opportunity of bringing a business before the House, that would not prove, he believed, extremely pleasant to Ministers.

Mr.

Mr. *Rolle* rose to urge Mr. Loveden to perform what he had just hinted, which Mr. Rolle said, he conceived to allude to the writ for the borough he represented having been sent down from the Treasury; as great an insult as ever was put on the public! Mr. Rolle.

Mr. *Bacon*, in a very spirited speech, commended the tax, and said, though it materially affected him, he should pay it very chearfully. Mr. Bacon.

Mr. *Alderman Sawbridge* made a short speech against the tax, declaring at the same time, that he was persuaded, if the noble Lord at the head of the Exchequer had been aware of the inconvenience it was likely to bring on trade, he never would have proposed it. Mr. Ald. Sawbridge.

Sir *Cecil Wray* replied to Mr. Fox's argument, as far as it regarded his former speech. Sir Cecil said, he never meant an addition to the land-tax upon its present footing. He also declared, that he intended the additional penny to regard the carriage of the letter, and not the contents of the inside of it. With regard to franking, representatives of large counties, such as York for instance, could not bear the expence of postage if the letters did not come free to them from their constituents. Sir Cecil Wray.

Mr. *W. S. Stanhope* gave Lord John Cavendish credit for the extreme candour he had shewn in declaring his willingness to adopt every alteration proposed, which appeared reasonable in itself, and likely to accommodate the public. Mr. Stanhope, however, started some objections against the tax in general. Mr. W. S. Stanhope.

Mr. *Arden* repeated objections to the wording of the bill similar to those started by Lord Mahon, and earnestly recommended a recommitment for the sake of correcting the innaccuracies that were obvious. Mr. Arden did not at all approve of annexing penalties to a stamp act. All stamp acts, he said, ought to carry with them their own penalties; that is, the loss of the convenience ought to be equal to its value, so that if any person did without it, that alone should prove as inconvenient to him, as the use of the stamped instrument would prove convenient. Mr. Arden.

Mr. *Sheridan* admitted that there was an innacuracy in the clause relative to receipts in full of all demands, but declared he meant to amend it when the report was made. Mr. Sheridan.

At length the motion was put, and the question for the recommitting of the bill lost without a division. The report

was then read, and various amendments proposed and agreed to.

Mr. Sheridan, Mr. Brickdale, Mr. Thornton, the Lord Mayor, Mr. Ewer, Mr. S. Smith, junior, and Lord John Cavendish, were the chief speakers on the different amendments. After having gone through the whole of the bill, it was ordered to be engrossed.

June 12.

The House resolved itself into a Committee, on a bill for altering the law in many respects, relating to property; Mr. Arden in the Chair.

A clause was moved and admitted, for preventing a tenant for life from alienating such estates, as the grantor intended should vest in the remainder man, but in the grants of which he might have omitted to appoint trustees.

Mr. Kenyon. Another clause was moved by Mr. *Kenyon*, to provide, that in all cases of distress for rent, when there was as much or more due by the landlord to the tenant on any account, as by the tenant to the landlord for rent, the tenant should be at liberty to replevy the distress, and that the landlord should not have it in his power to sell the goods afterwards, until a jury should have determined whether a fair set off was proved by the tenant; and that if the jury should find for the tenant, he should be entitled to costs against the landlord.

Ld. Surry. Lord *Surry* opposed the clause, because it would take from the land-owner, that just authority with which the laws of the country had always vested him; and because it would render the recovery of the landlord's just debts still more difficult than it is at present.

Lord Mulgrave. Lord *Mulgrave* condemned the clause, as subversive of that principle which was to be traced through all the laws of England, "that the land was to be the security to the owner for the payment of his rent; and that nothing should stand in the way of that security." Hence it was, that in all cases for distress for rent, the only issue that was, or could now be tried by a jury, was simply "has the rent been already paid, or has it not?" The clause, he said, would completely destroy this principle, and the question would in future be, "Does the landlord owe as much to the tenant, as the tenant does to the landlord?" The hardship of such a revolution in the law would be this to the landlord, that, whereas

whereas he has now a remedy to recover his rent, in a summary way, by distress; he should be in future obliged to wait the decision of a jury, on the reasonableness or unreasonableness of various articles, furnished in bills by the tenant. He had no objection to see the remedies multiplied, which tenants have at present for recovering just debts; but he could not consent, that in order to give them new remedies, the landlord should be deprived of a remedy which the wisdom of ages had sanctioned, and handed down to the present day; a remedy which of right belonged to him, and was in some measure inherent in him as lord of the soil.

Mr. *Kenyon* supported the clause by saying, that nothing could be more equitable than that the goods of a tenant should not be distrained, when in fact and truth he could not be said to owe his landlord any rent: if in such a case the landlord should distrain, he ought to blame his own obstinacy, in refusing to account with his tenant, and give him a discharge; if on examination it should appear that he stood indebted to the latter as much as the tenant stood indebted to him for rent, the distress being taken out of the landlord's hands, would not affect the security for the rent; for when the goods should be replevied, sufficient security must be given to the Sheriff, who might assign it to the landlord. Mr. Kenyon.

Some other members consented to the admission of the clause, but it was only on condition that the bill should not pass this year; but that it should be printed, and sent abroad into the world, before it should be again brought into Parliament.

The Committee divided on the question for bringing up the clause, which was negatived by a majority of 10. Ayes, 68; Noes, 78.

Another clause was then proposed for empowering the courts of law to issue commissions for taking depositions beyond seas. In support of the clause, it was said by Mr. Kenyon, that at present the courts of law having no power to issue such commissions, the persons to whom the evidence of persons beyond seas was necessary, were obliged to apply by bill to the court of Chancery, and when they procured the issuing of commissions, it was at a very heavy expence, and after great delay. The clause was admitted without opposition; and the Chairman having gone through the bill, left the chair, and the House was resumed.

RECEIPT TAX.

The bill for imposing taxes on Bills of Exchange and Receipts was ordered to be read a third time.

Ld. Mahon. The title of the bill being read, Lord *Mahon* moved three clauses to be added to the bill by way of rider. The two first, which went to exempting all receipts with the words "in full of all demands" inserted therein, though for a sum less than forty shillings, from being liable to the penalty, were readily assented to. The third was to enact a limitation of time for prosecutions to recover the penalty to be commenced in, in cases where it was forfeited. To this latter Mr. Sheridan made some slight objection: he said, he was a little surprised that the noble Lord was so ill informed as not to know, that as the law stood already, all prosecutions of a nature similar to those that would be commenced, if occasion required it, to recover the penalties of the present bill, were limited to twelve months, and could not be commenced after the lapse of that period. Mr. Sheridan took notice of the amendments with which the noble Lord had been so good as to favour them the day before, and said they were so extremely trifling that it little mattered whether they were proposed or not.

Mr. Kenyon. Mr. *Kenyon* declared, Mr. Sheridan was mistaken respecting his law information. He knew of no statute that limited prosecutions for penalties to one year.

Mr. Mansfield. Mr. *Mansfield* explained the matter, and stated, that a common informer was limited to one year; but the Crown, for wise and necessary purposes, was allowed two years to prosecute in.

The Chancellor of the Exchequer. After some farther conversation, the *Chancellor of the Exchequer* said, if the gentlemen of the law saw no danger of introducing a new principle, that might lead to future inconvenience, in admitting a limitation for twelve months, he would not oppose it.

The clause was then read, and the blank agreed to be filled up with the words "twelve months."

Mr. Sheridan. Mr. *Sheridan* next proposed two new clauses, one of them imposing a duty of sixpence on all foreign Bills of Exchange, &c.

Sir Cecil Wray. Sir *Cecil Wray* suffered all that part of the bill to pass without opposition, which related to the bills of exchange; but when the clerk came to the first clause, by which the stamp was to be imposed on receipts, he rose up and opposed it: he said

said he disliked the tax himself; but what weighed much more with him, his constituents disliked it, and had instructed him to oppose it, and therefore he moved that the clause be left out. This motion brought on a tedious and desultory conversation, which differed very little from what passed in other stages of the bill before.

Mr. Ald. Sawbridge.

Mr. Alderman *Sawbridge* said, it was not of any moment to the House, what might be his own private opinion respecting the tax; it was sufficient for him, that his constituents thought it a bad one, and had instructed him to oppose it. It was his duty to obey their instructions; and in obedience to them, he was determined to vote for the rejection of the clause.

The Lord Mayor.

The *Lord Mayor* said, as the people who were to be chiefly affected by taxes, and best knew what would be their probable effect, were not allowed to be heard upon their petitions, or in any way to speak for themselves, it was highly necessary that somebody should speak for them; he therefore rose not to trouble the House with a repetition of his sentiments, but merely to declare again that his sentiments of the tax remained the same, and he most heartily joined with Sir Cecil Wray in the motion for its rejection.

Mr. Hammet.

Mr. *Hammet* said, he did not wish to tire the House with entering into any arguments against a tax that had been so amply discussed already, and the objections to which had been stated as strongly as they could possibly be put. He rose merely to say, that he had not only received instructions from his constituents to oppose the tax, but a petition had been also sent from Taunton against it, had the measure of presenting it been reconcileable with the forms and rules of the House. Mr. Hammet said, he at all times thought it his duty to listen to the voice of his constituents, and support their opinions; but more especially upon a subject that their interests as a trading town were so intimately connected with as the tax on receipts, which was, in other words, a tax on trade and commerce. In obedience to the instructions of his constituents, therefore, he should vote against the tax on receipts.

Sir George Yonge.

Sir *George Yonge* declared, it was with reluctance that he found himself under the necessity of opposing any tax whatsoever, but he had that day received such positive instructions from the whole body of his constituents, that he must vote in favour of the motion for omitting the clause.

Colonel

Colonel Onslow.

Colonel *Onslow* reminded the Houſe, that when the tax was firſt propoſed, he had ſpoken in favour of it, as the tax ſtruck him at the time. Unfortunately for him, he had ſince received inſtructions from his conſtituents to oppoſe it, and thoſe inſtructions had wrought a very wonderful converſion in his mind upon the ſubject. Having ſtated this, he declared he ſhould vote according to the ſenſe his conſtituents entertained of the tax; and as he had re-conſidered it himſelf, ſhould ſpeak of it as it appeared to him on a more deliberate examination of it to deſerve. The Colonel then went into a diſcuſſion of its inconveniencies, and dwelt upon them for ſome time. Not the leaſt he thought was the circumſtance of dealers being obliged to carry a quantity of ſtamps perpetually about them. It reminded him of a paſſage he had formerly met with; he believed it was in Tully: *Iſtis ſtudiis adoleſcentiam alunt, ſenectutem oblectant, pernoctant nobiſcum, peregrinantur et ruſticantur.* After ſtating many of the probable inconveniencies, he ſaid, he had held a good deal of converſation reſpecting the tax with one of his conſtituents, who had not only declared the tax as it ſtood, heavy and oppreſſive to trade, but that it would fall entirely on the retail dealer. This conſtituent had given him a ſcheme for another, and a more productive tax than that which he meant to vote againſt. His conſtituent was a grocer, and a dealer in currants, but one who would make an excellent Chancellor of the Exchequer. With the leave of the Houſe he would read his ſcheme. The Colonel then produced a plan for impoſing a duty of one penny on all ſums paid from 40s. to 5l. of twopence on all ſums from 5l. to 15l. of threepence up to 30l. and ſo on. As the tax ſtood in the bill, a man taking a receipt for 10,000l. or 100,000l. only paid fourpence; whereas, according to his grocer's ſcheme, a great deal more would be paid on infinitely leſs ſums. Having ſtrongly urged ſeveral objections to the tax, he ſaid, he might poſſibly hear it wondered at, that he who had formerly held opinions ſo contrary to an implicit compliance with the inſtructions of his conſtituents, ſhould thus on a ſudden depart from thoſe opinions. In anſwer he ſhould ſay, theſe were not times for ſuch opinions; and though he was grown old, he wiſhed to be in the faſhion. He had therefore faithfully obeyed the inſtructions of his conſtituents; but having done ſo, he would mention one thing that appeared to him to be wholly unparliamentary, and that was the city of London's having ſent round circular letters to urge members of that Houſe to oppoſe the tax.

That

That practice he thought every way improper; he was glad to hear the voice of his constituents, and ready to obey it, but he did not like to hear it at second hand.

The Lord Mayor. The *Lord Mayor* rose to exculpate himself and the Corporation of London from the charge thrown out by the honourable gentleman who spoke last. He said, there had been meetings held upon the subject of the tax by gentlemen, who had a right to act for themselves, and were alone responsible for their conduct; those gentlemen had thought proper to communicate their sentiments upon the tax as generally as possible; but he begged that the mode of doing so, which they had adopted, might not be imputed to the citizens of London in their corporate capacity.

Mr. Smith. Mr. *Smith* (member for Pontefract) declared, he had likewise been instructed by his constituents to oppose the tax on receipts, as a tax likely to prove heavy, burdensome, and oppressive.

Mr. Baker. Mr. *Baker* said this was not the time to discuss the question, whether members of Parliament were bound to obey implicitly the commands or instructions of their constituents; for his part, he had always maintained that they were not, and upon this principle, which was admitted by all, that a member though elected locally, represented generally; and therefore, as according to this principle, he was the representative of the people, he could not be bound by the instructions of local constituents: to these indeed he would always pay the greatest deference; he would confer with them, reason with them; in a word, he would do any thing for them, except sacrificing his own judgment, and giving a vote against the dictates of his reason and his conscience. He had been instructed by his constituents to vote against this tax; and yet he would not hesitate to vote for it; and though it might appear strange, he believed that in supporting the tax, he was in fact, and in truth, complying with the intention of those who had instructed him to oppose it: to clear up the paradox, he said, that having conferred with his constitnents, he found that their objection to the tax was founded on the idea that it would fall on the seller; now, from what he knew of the bill, he was convinced that this objection was ill founded; and therefore as it was the only objection which his constituents had to the tax, he knew that they must like it, as well as he did, when they should find that the buyer, not the seller, was to pay it. Mr. Baker went into a disquisition on the practicability, as well as the

use of a member of Parliament, implicitly binding himself in all cases to obey the instructions of his constituents, contrary to his own opinion and judgment. When he came into that House, he conceived he was to exercise certain discretionary powers, and to be guided in some measure by his own sense and judgment. To suppose otherwise, and that a representative was the mere mouth-piece of his constituents, was, in his opinion, to degrade every member of that House; and to render business impracticable. He illustrated this opinion, by stating, that if a bill was in progress, and every member was obliged to consult his constituents not only upon every clause of it, but upon every word proposed to be inserted in every clause (and the whole force of a clause the House well knew, frequently depended on a single word,) how was it possible for business to proceed? Having demonstrated that implicit obedience to the instructions of constituents in all cases, would be productive of ill consequences, Mr. Baker professed himself an advocate for conferring with his constituents, and consulting their opinions, wherever a matter of sufficient importance rendered such a measure proper. That, he said, he should be ever ready to do, and if the arguments urged by his constituents, convinced him that their opinions were well founded, he was willing to be convinced, and to act in the House accordingly.

Mr. Bacon. Mr. *Bacon* subscribed to all that Mr. Baker said; and he went a little farther, for he said he should not oppose the tax, even if it was to be paid by the seller; and all the good he would wish to his constituents in such case, would be that they might be called upon 1000 times to pay it; because they could give receipts only when they took money, so of course, the spirit of his wish was, that their trade might encrease.

Mr. Martin. Mr *Martin* said, he could not help entertaining sentiments respecting the right of the people to petition against taxes very different from what he knew to be the prevailing opinion and practice of that House. So far from thinking that they ought not to receive petitions against taxes, is was the subject of all others, in his opinion, that best justified the interference of the people, and to their petitions upon which, that House ought to pay the greatest attention. They were the guardians of the purse of the people, and surely where their money was so much interested, as when taxes were under consideration, they ought to be consulted, and their opinions

opinions liftened to. Mr. Martin faid, when his conftituents fent him inftructions, he held himfelf bound to obey them; where they did not, he always confidered himfelf at liberty to act according to the beft of his judgment. With regard to what had been faid refpecting certain circular letters, he knew of nothing criminal or feditious in fending any fuch letters; whenever he received letters, either from bodies of men or individuals, defiring him to attend to any bufinefs to come on in that Houfe, he always had, and always fhould make it a point to comply with the requeft.

Baron Dimfdale.

Baron *Dimfdale* rofe next, and fpoke for fome time, but in fo low a tone, that we could not diftinctly hear him.

Mr. Loveden.

Mr. *Loveden* faid, before additional power was given to the Stamp Office, the abufes practifed under its authority ought to be corrected. Mr. Loveden mentioned, that a diftributor of ftamps was allowed by Government five pounds upon every hundred paid for ftamps, but that of his own accord, he added five fhillings to the fum, and made the pounds guineas. This, upon a large receipt, he faid, amounted to an immenfe fum.

Sir Jofeph Mawbey.

Sir *Jofeph Mawbey* contended, that every reprefentative was bound to obey his conftituents, and that the word itfelf imported as much. Sir Jofeph reprobated the tax as grievous, burdenfome, and oppreffive; he therefore fhould oppofe it. He obferved, that fome time fince, other fources of revenue had been talked of as likely to prove extremely beneficial to the public, of which he had heard nothing lately; he meant the fale of the forefts and other lands formerly belonging to the Crown, but which, at the fettlement of the civil lift had been given up to the public. He called upon the Chancellor of the Exchequer to turn his attention to the fale of thefe lands, and faid, though perhaps there would not be time enough for them to be difpofed of this year, fo as to apply their produce in fubftitution of the tax then under confideration, the produce might be ufed in lieu of the taxes another year. Sir Jofeph talked a good deal about the civil lift, the neceffary fplendor of the Crown, &c. and having propofed a mode of faving the public much expence, by allowing one out of every twelve or fifteen, as the difcount to the ftamp vender, inftead of fuffering the ftationers to get fortunes out of the profit they put on them, he concluded with declaring, he fhould vote for omitting the claufe.

 Mr.

Mr. W. Pitt. Mr. *W. Pitt* declared, that notwithstanding all that had been said against the tax, he was determined to give it his support. His reason was this: in the present state of the country, it was impossible to find any tax unattended with one of these two inconveniencies, of being burdensome, or of being unproductive: from all he had heard about the receipt tax, he was fully of opinion that there was more danger of its being unproductive, than of its being burdensome and oppressive: he did not think it could be oppressive, when no man was compelled to take a receipt; but from this very circumstance, and from the novelty of such a tax, he was afraid it would not be productive. Under such circumstances, and conscious that no debate in that House, nor any the most attentive investigation a member of Parliament could go into, would afford him sufficient information to enable him to speak decidedly upon the subject, he should think it his duty to vote for the tax proposed, and to give the Minister credit for having, as far as his better but still inadequate knowledge would assist him, selected what he was induced to imagine the most preferable of all the taxes that offered themselves to his contemplation. As he was upon his legs, Mr. Pitt said, he would take notice of what had fallen from an honourable Baronet behind him, respecting the forests and other Crown Lands. The honourable Baronet was a little mistaken, in supposing that no attention had lately been paid to them. The honourable Baronet would find that mention was made of them in his Majesty's speech at the commencement of the session; and the noble Lord over against him well knew, that there was in the Treasury a most elaborate and complete memorial upon the subject, which had been drawn up at the instance of the late Board of Treasury, who had not lost a moment in attending to every matter alluded to in that speech, which had of late been so often referred to, and upon every part of which, propositions were intended to be brought forward as soon as the ground of them could possibly be prepared. With regard, however, to the sale of the Crown lands, that matter was certainly out of the question at present, since a landed revenue could have no reference whatever to taxes imposed among the ways and means of the year, to make good the interest of the money borrowed for the public service. Mr. Pitt concluded with repeating, that he should vote for the tax.

Sir

Sir *Harry Houghton* paid Mr. Pitt many compliments for his declaration that he would support the tax, and said, that he had received instructions to oppose it; but in his mind it was a good tax. Sir Henry Houghton.

Colonel *Norton* said he objected to the tax, and he understood that Mr. Pitt said only that he consented to it on account of the public necessities. Colonel Norton.

Mr. *Sheridan* rose to contradict this, declaring, that the right honourable gentleman had spoken with infinite candour upon the subject, but nothing he had said, warranted such a conclusion. [Mr. Pitt nodded assent to this remark.] Mr. Sheridan observed, that after all that had passed, the matter still rested on the very issue that he had placed it on the day before, namely, on the question whether the tax would be paid by the consumer, or the retail dealer. He said, notwithstanding the two very respectable authorities cited by the honourable gentleman opposite to him, (Colonel Onslow) he meant Tully and the grocer, he was firm in his opinion, that it would be paid by the consumer, and it was evident that almost every one of the gentlemen who had asserted the contrary, had expressly said, they spoke from the instructions of others, that they had been ordered not to be convinced by argument, and should vote as they had been directed by their constituents. Mr. Sheridan hoped the retail trader would honestly comply with the express letter of the bill, and throw the tax on the consumer; if the consumer let the retail trader pay it, he was sure it would be charged to the consumer with addition in the price of the articles purchased. Mr. Sheridan.

Governor *Johnstone* warned the House to proceed with caution in a business, which was of a very delicate nature; there were two things very dangerous to meddle with, religion and taxes. There never was a bill, of which he approved more heartily than the bill that passed in favour of the Roman Catholics; but still, would any man have voted for it, if he could have foreseen the dreadful consequences that it produced? The cyder tax he thought a good one; but though it was carried with a high hand in Parliament, the voice of the people caused a modification of it. He thought the present tax a good one; but he wished the Chancellor of the Exchequer would turn his thoughts to find some other, rather than attempt to force it down the throats of the people, when they shewed such a dislike to it. Governor Johnstone.

Mr. Fox. Mr. *Fox* replied very warmly to some expressions in the Governor's speech: he said, a most effectual way to breed disputes, and make them produce disagreeable effects, was to make the people think they could get tax laws repealed, whenever they should think proper to say they disliked them; and therefore he thought the language of the honourable member blameable, but still more so, when he in conscience thought the tax a good one. He declared that had he been able to have foreseen the consequences that followed the passing of the bill in favour of the Roman Catholics, he nevertheless would have voted for it, because it was not only founded in policy, but in humanity and justice; and to the honour of the House, to the honour of the nation, that act still remained a law of the land; a monument not only of the justice, but of the spirit of the country, in stemming the prejudices and illiberality of the lower order of the people, and a warning to others how they attempted to force the legislature to repeal any law. He then reasoned upon the tax, and proved that the buyer only was to pay the tax. After refuting the arguments of the Governor on these points, the Secretary said, he was far from expecting that the present bill was free from very serious and solid objection, or from asserting that the prejudices of the people ought not to be attended to. They certainly ought, but he denied that the tax on receipts was universally unpopular, or any thing like it. He said, the chief cry against it had, to his knowledge, been founded in misapprehension and error. He had seen letters, in which it was stated, that the stamp receipt was obliged to be taken; that the tax was compulsory; and that no other evidence of a payment was admissible: this was now known to be a gross mistake. It was now known that the tax was perfectly optional; that none need take the stamp, but those who chose to have such a convenience, and that all the former proofs of payment were still as good proofs as ever. Mr. Fox denied that the voice of the people had been refused to be listened to, or that those who opposed the tax had been treated with derision. They had been heard with attention, and treated with all possible respect. And so far from the bill having been hurried through the House, he asserted it had been longer passing (on account of the holidays having intervened) than almost any tax bill ever was known to be. With regard to the arguments of members of Parliament being bound to obey the instructions of their constituents implicitly,

plicitly, he said his opinion upon that matter was well known, and therefore he would not go over it then; he would only say, that if the doctrine prevailed to the extent some gentlemen thought it ought to do, Parliament would be of no use, nor could any business go on in that house.

At length the question was put upon Sir Cecil Wray's motion; Ayes, (for omitting the clause, or in other words, against the Tax on Receipts) 40; Noes, 145. The bill was then read a third time, and passed.

June 13.

The House resolved itself into a Committee of Supply, to take into consideration the army estimates for the remainder of the present year.

The Secretary at War.

The *Secretary at War* (Colonel Fitzpatrick) said, that as nothing could be more agreeable to the nation in the present state of its finances, than a reduction of its expences, so it was a pleasing circumstance to him to have it in his power to announce the intention of his Majesty to make a very considerable reduction in his army; the reduction was to be carried down so low, that no more than 64 regiments of infantry should be kept on foot, excepting out of this regulation, the 65th and 68th, which were to be kept up in the room of two regiments now in India, in the pay of the Company; the reduction in the cavalry was to take place downwards, to the 13th exclusively. Œconomy was undoubtedly the principle on which the reduction was founded; but still care ought to be taken that this œconomy should not be carried farther than the safety of the country would admit: on this ground, he did not hesitate to give a decided opinion on a question that had often been agitated, namely, "which ought to be preferred in a reduction, strong battalions thinly officered, or thin battalions strongly officered?" Believing as he did, that a private soldier was very soon formed, when placed among veterans; but that an officer was not so easily formed, he certainly would prefer the latter; on this ground it had been determined to reduce the companies from ten to eight, except in the guards and household troops; but as it must be with reluctance that the country could wish to disband officers who had faithfully, zealously, and gallantly discharged their duty to her; therefore it was proposed, that the captains of the two reduced companies should remain on

on full pay, ſo that in each regiment there would be eight companies, and ten captains; the extraordinary expence would not, however, reſt long upon the public, as the two captains *en ſecond* were to ſucceed to ſuch companies as ſhould become vacant; and thus, by degrees, theſe ſecond captains would ceaſe to be any burden to the country, as no others were to be appointed captains in their ſtead. Some ſaving, he ſaid, would be made by a regulation which ſhould ſhortly take place, by converting two regiments of heavy dragoons (the 10th and 11th) into light horſe, for the purpoſe of aſſiſting in ſuppreſſing the ſmuggling trade. As to the reduction on our force beyond ſea, he could not at preſent ſay any thing; this would depend on the number of troops that it might be thought neceſſary to maintain in our foreign poſſeſſions, and upon the number of troops that the Parliament of Ireland ſhould think proper to lend to this country; and he truſted that the liberality of the Parliament of Great Britain to Ireland, would not ſuffer to ſleep that generoſity and liberality of ſoul that ſo peculiarly characteriſed the Iriſh nation. Upon the whole, he believed that the reduction of the Britiſh eſtabliſhment would produce a ſaving of at leaſt 100,000l. to this country, though he was afraid, that for ſix months to come the expence would be but little ſhort of what it is at preſent, as it was not yet known how ſoon the troops abroad could be diſbanded.——Having gone over what he termed the moſt painful part of his taſk, Mr. Fitzpatrick proceeded to open the various eſtimates he meant to move votes for, one by one, explaining as he went along the particulars of each eſtimate, ſtating the reaſons upon which each of thoſe particulars had been adopted, and ſhewing, that it had been the aim, as it was the earneſt wiſh of his Majeſty's Miniſters to attend as rigidly and as ſtrictly as poſſible to the great and neceſſary principle of public œconomy, and to keep up ſuch an eſtabliſhment only during peace, as the ſecurity of the nation abſolutely and indiſpenſibly required. His motion for guards and garriſons, he ſaid, would be for 17,483, including 2030 invalids; he then went into a recapitulation and detail of the particulars. He ſaid, he had calculated their pay at ſix months amount, becauſe, although it was the intention of Miniſters to make a very great reduction, and that reduction was already begun, and in ſome part carried into execution, it was ſafer for that Houſe to vote them for ſix months certain, than for a ſhorter time; and whatever the ſaving

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was, it would go in anticipation of the army extraordinaries of the next year. He then concluded, by moving for the eſtabliſhment of 17,483 for guards and garriſons in Great Britain, and the iſlands of Jerſey and Guernſey, from the 25th day of June to the 24th of December, being 183 days.

Lord Newhaven.

Lord *Newhaven* aſked why the foreign troops had not been mentioned.

Lord North.

Lord *North* gave for reaſon, that the pay of theſe troops had already been voted for the whole year; orders had been ſent to America for their removal, and they would be withdrawn from that country with all the expedition imaginable: the five provincial corps on this eſtabliſhment would alſo be ſent to Nova Scotia, and diſbanded.

Sir Joſeph Mawbey.

Sir *Joſeph Mawbey* wondered that the reduction was not to extend to the Oxford Blues, and the Horſe Guards, who had done no ſervice whatever this war.

Gen. Sir G. Howard.

General Sir *George Howard* ſaid he would never conſent to the diſbanding of the Oxford Blues, which, in his opinion, was the fineſt regiment in Europe; nor did he like to hear of the converſion of the heavy into light dragoons; the heavy cavalry of this country had eſtabliſhed ſuch a reputation in Germany for being irreſiſtible in their charge, to ſuch a degree indeed, that the French cavalry had not once dared to face them laſt war; that he ſhould be very ſorry to ſee ſuch a body of troops mounted on light horſes. He approved very much of the intention of Government to keep ten Captains in each regiment, but he at the ſame time moſt earneſtly recommended it to the Committee to extend their generoſity to another deſcription of men, who were in fact the very ſoul of diſcipline in the army, he meant the ſerjeants. Many of theſe men, after having ſerved from 20 to 40, and even 42 years, were diſcharged with the very beſt characters, and recommended in the ſtrongeſt terms to Chelſea Hoſpital, where he preſided; and yet all that could be done for them was to give them, after all their ſervices, five-pence a day, though when in the ſervice, their pay was one ſhilling a day. There was a charity indeed, to which ſerjeants were recommended, called the King's letter men, and they received one ſhilling a day; but then their number was no more than 200; he therefore ſupplicated the Committee to make the ſame proviſion for 100 more.

Mr. Byng.

Mr. *Byng* concurred entirely in opinion with the honourable General; he bore his teſtimony to the merit of the ſer-

jeants

jeants of the army; and as the expence of adding 100 more to the King's letter men would not exceed 900l. including the 5d. a day to which they would be otherwise intitled, he thought the humanity of the Committee would readily embrace the proposal.

Gen. Burgoyne. General *Burgoyne* was of the same way of thinking; his feelings, he said, were often wrung by applications, from meritorious serjeants to another charity over which he presided, (Kilmainham Hospital near Dublin) when he found he could not relieve those whose claims to relief were so well founded; and he thought that to double the 200 King's letter men would be no unnecessary stretch of generosity.

The Secretary at War. The *Secretary at War* said he had it in contemplation to propose something of that nature.

M. Fox. Mr. *Fox* said it had been suggested to him that the reduction of one drummer per company, might take place without any inconvenience to the army; and would produce a saving of near 6000l. per annum, which might be disposed of in rewarding meritorious serjeants and others. As to the reduction in the guards, it had not taken place, for this reason: guards were considered all over Europe as part of the splendor and magnificence of monarchs, and in all the reforms that have been proposed in Parliament, the House had always given up the idea of taking from whatever was thought to be part of the splendor of Majesty.

Gen. Conway. General *Conway* supported the idea of making some farther provision for the serjeants, but he could not think that it was improper to convert heavy into light dragoons; the world knew what glory Elliott's light horse had acquired at Emsdorff, where they cut two battalions to pieces, and for his own part, he would stake his own and his country's reputation on a charge at the head of light horse, against an equal number of French heavy cavalry.

Several questions were put to Ministers by Sir Cecil Wray, Mr. Banks, and Lord Mahon, relative to inferior regulations in the army; after which the different resolutions on the estates were moved by the Secretary at War, and carried without opposition.

The House then resumed, and adjourned to Monday.

June 16.

Under the authority of an act of Parliament, persons brewing beer for their own use, and not for sale, were permitted

mitted to compound with the Board of Excise, at so much a head in their family, for the real duty on malt they thus consumed, in consequence of which they were freed from the visits of the excise officers; but great frauds having arisen under this power of compounding, to the great destruction of the revenue, Lord John Cavendish moved for a Committee of the whole House, to take into consideration the law which gives this power. In the Committee a resolution was moved by his Lordship, that this power of compounding ought to cease; the resolution was carried without opposition. The Chairman afterwards reported it to the House; and Mr. Sheridan having moved the House to agree with the Committee in this resolution,

Mr. *Hill* rose, and said he had five hundred objections against the taking off the composition on malt; but that he might not be tedious to the House, he would reduce them to units, and only mention five out of five score. He therefore opposed the tax on the five following grounds: as it was a partial, an unproductive, an oppressive, an offensive, and as it was a smuggled tax. It was a partial tax, because it affected some few corn counties, among which Shropshire was not the least considerable, but shone, (at least a member for Shropshire might be allowed to think so) *velut inter ignes lunæ minores*. It would be found an unproductive tax, not only on account of its being partial, but because not near the quantity of malt would be made; by which means it would not bring in so much as arose to the revenue from the present high composition duty; yet that composition duty might perhaps bear raising a little, though he must own, he much doubted it; but if it was advanced too much, it would be crushed under its own weight, like the carriage tax, &c. It would be an oppressive tax, because it would fall on the farmers, who compound in some corn counties on account of their harvest people. It would also fall heavy on the hospitality of country gentlemen, and on their poor neighbours and workmen, who received the benefit of their hospitality: he hated bestiality and excess, but he professed himself a lover of hospitality, and he trusted he might say, without boasting, that to feed the hungry, and to give drink to the thirsty, afforded him a singular pleasure; but if that tax took place, it must in some degree tie up the hands of charity, and cause the indigent to lament its restrained influence. It would be such an offensive tax, that he really trembled for the consequences, especially when he considered

Mr. Hill.

that

that taking away a pint of beer per day from the workmen's allowance, as last year, on account of the scarcity of barley, and the dearness of malt, was one principal cause of the riots which took place in some parts of England: the House knew that military force might quell those riots, but that was a shocking expedient in a free country, and at best was only a temporary remedy, for no sooner was the force withdrawn, than the evil it had curbed broke out with greater violence; whereas fair words, and a draught of beer, frequently effected that in a few minutes, which regiments of soldiers, with drawn bayonets, could never accomplish at all. The man who was subdued by love, they might make their lasting friend. The man that was conquered by power, would only wait the opportunity of shewing them that he was their enemy. He heartily wished his fears might be groundless; but he knew the genius of the people in that part of the kingdom where the riots were the last winter. He would not have men in power shrink for a moment from their steadiness, where steadiness was needful; but he begged to be permitted to say, that it required no small degree of wisdom in Ministers to know when they ought to be steady, and when they ought to relax. There were times when even men's prejudices must be submitted to. The skilful physician would feel his patient's pulse before he forced down his throat the draught which his stomach nauseates. They had seen the happy effects of that relaxing wisdom in various instances. In the stamp act in America, in concessions lately made to a neighbouring kingdom, and they had seen the ill effects of the want of that relaxing wisdom, in the loss of thirteen colonies of the British empire, on account of a little Bostonian tea. It was not for him to dictate to Ministers, nor should he attempt it; and as to arguments, they were of no weight where men in office were determined to carry their point, let what might be the consequence. He had faithfully and conscientiously delivered his sentiments on the subject. He felt the ground on which he stood to be firm, and he did in the most earnest and friendly manner intreat Ministers to remember that *nil timere*, as well as *nil timide*, was part of an excellent motto. He observed that it was a smuggled tax. If he were inclined to be jocular, (and he confessed he often felt himself perhaps too much so) he had then a spacious field to sport in; but he had rather bind up the ironic vein than let it bleed. He could not however help remarking, that acts

of Parliament against smuggling would come with a very ill grace from those who smuggle acts of Parliament. But the reason why he called this a smuggled tax, was first, because it was not mentioned when the other taxes were taken out of the budget. Secondly, because it was brought forward so very late in the year, that those gentlemen who were principally interested in it, were almost all out of town; and those who were in town were assured, that no such tax was intended; at least, he could affirm that that was the case with regard to one, for hearing that such a tax had been thought of by Administration, he took the liberty of asking an honourable gentleman in his eye, [Mr. Sheridan] if it were really intended to be proposed, and he assured him, that he did not know any thing of it. He was sure he did not mean to charge the honourable gentleman with duplicity. He was persuaded he himself did not know the tax was to be brought on when he had the honour of speaking to him on the subject; however, his ignorance of it was a full proof of the sudden and clandestine manner in which the business had been transacted. He hoped, therefore, that the candour of the House was such, as well as its regard for its own honour and dignity, that it would not suffer a bill of that magnitude and importance to come on without putting it in the power of those gentlemen, who were most concerned in it, even to deliver their sentiments upon it. Before he sat down, he must beg leave just to mention a few words relative to the cyder counties: he thought it must be allowed to be a manifest comparative hardship, that the barley counties must have so great an onus thrown upon them, and the cyder counties bear no share at all of it. He hoped he should not bring any of the gentlemen of those counties upon his back by that observation, because from a mere principle of justice, he said, that whilst they were totally exempt from any duty whatever (unless it was on cyder for sale) and give their labourers and harvest people as much of their beverage as they pleased, quite duty free. The farmers and gentlemen where malt liquor was only, at least, principally used, were even denied the alternative of paying an immense composition for their own home-made malt, rather than suffer an exciseman to come and examine their premises, with as much effrontery as a constable entered the house of a thief to search for stolen goods. Upon the whole, if Ministry did not wish to render themselves more unpopular and odious than any preceding Ministry ever did, by attempting that

which no other Ministry ever dared attempt, they must renounce all thoughts of that tax. But if gentlemen in office were determined entirely to abolish the composition on malt, another entire abolition would certainly accompany it, viz. that of their own credit and consequence throughout several large and respectable counties, insomuch that he should expect to see the present motley Administration burnt in effigy by an enraged populace on different market days in may places in this kingdom.

Mr. Sheridan. Mr. *Sheridan*, to whom Mr. Hill alluded, said, he had told the honourable gentleman that such a tax would not make part of this year's budget; and the resolution before the House was no contradiction to that assertion; for it was not to impose a new, but to regulate an old tax, and make it less unproductive, by taking away the means through which it had hitherto in a great measure been evaded.

Lord John Cavendish. Lord *John Cavendish* said this was no smuggled regulation; for when he was in office last year, he had given notice of his intention to introduce it; and the necessity of it had appeared so strong to his successor in office, that he introduced a special clause into the Malt-tax bill of the present year, to pave the way for it. He hoped that the country gentlemen would not find any great inconvenience from the office of Excise, as their malt houses were generally detached from their dwelling houses.

Lord Surry and Mr. Powys supported the resolution, as did Sir George Cornwall, who however expressed a hope that the noble Lord would contrive some means to restrain the power of the officers of excise within as narrow limits as possible.

The question was now put for agreeing with the Committee in the resolution; and it having passed in the affirmative, a bill was ordered in, in pursuance of the resolution.

Mr. Ord having brought up the report of the Committee of Supply upon the army,

Gen. Ross. General *Ross* rose, and began a long speech with an apology to the House, expressive of the reluctance he always felt when he had occasion to take up their time. As he was not present on Friday last, he took that opportunity of saying a few words on the reduction that had taken place. He thought it would be better if on such occasions as the present, either by an address from Parliament to the King, or an order from his Majesty to authorise a Board of General Officers, or a Council of War, who from a deliberate view of the relative

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States of Europe, of America, and this kingdom, ſhould make a report to be laid before Parliament of what they ſhould think a ſuitable peace eſtabliſhment of an army, and with that ſtate upon one hand, to have upon the other the ſtate of the grievances of the kingdom by the Miniſters of each department; and between the two, it would be for the wiſdom of Parliament to eſtabliſh accordingly. But in our late war every kind of folly and inconſiderate laviſh extravagance had been practiſed. And to look back; if we conſider the intereſt of the expences of one year of the late unfortunate war, if that ſum had been wiſely employed in addition to the peace eſtabliſhment after the peace of Paris, it was poſſible the laſt war might not at all have happened, and America might yet have been good ſubjects. But on a peace the popular cry was uniformly, Reduce, reduce your navy and army; and to uſe the vulgar proverb—"in war time we are pound fooliſh, and in peace time we are farthing wiſe." But let it be conſidered at all times, that political is equally as much as individual preſervation, the firſt law of nature, or the former is at leaſt the firſt law of wiſdom. The Houſe would, he truſted, excuſe his entering into ſo extenſive a diſcuſſion, much, he confeſſed, above his capacity; but he was led to it from a conſideration he was more immediately intereſted in: he alluded to the Royal Mancheſter regiment, which was to be forthwith brought home from Gibraltar, in order to their being diſbanded; but by the intimation recently received by him from the War Office, it would appear there were inſtructions ſent to induce as many of the ſoldiers as could be perſuaded thereto, to enter into the corps that ſhould remain in that garriſon; if it was ſo, that ſurely was not the kind of reward their ſervices merited! In the year 1778 the Mancheſter regiment was raiſed, without any expence to Government, without any ſtipulation for naming the officers, but was preſented to the State with that zeal and liberality which is the characteriſtic of that great and flouriſhing town; it was compoſed from their moſt healthy, robuſt, and promiſing youth, to undergo the fatigues of war, and as ſoon as completed, they were marched to Portſmouth under the auſpices of a very worthy and reſpectable member of that Houſe, and one of the repreſentatives of the county of Lancaſter, Sir Thomas Egerton, who had been particularly inſtrumental in forming and bringing them together; he wiſhed he were then preſent, and in him they would have

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an abler advocate. On their march near Windſor they had the honour to paſs in review before their Majeſties, and from their benign countenance they derived freſh animation. Upon their landing in Gibraltar they were immediately modelled and diſciplined under the eye, and under the parental care of that truly great man, the Governor. It would take up the time of the Houſe to enter into a detail of their ſervices during the ſiege: ſuffice it then to ſay, that they had been repeatedly honoured with General Eliott's warmeſt approbation; and that they were quartered in and poſted at the King's baſtion the ever-memorable thirteenth of September, that day, that momentous day of the general attack of the floating batteries, accompanied with the heavy land fire from the united Houſe of Bourbon. He would humbly ſubmit it, would it not be becoming, would it not be juſt, that that regiment ſhould be brought home entire as they now ſtood, and marched triumphantly into Mancheſter, their native town, and there lay down their arms, and lodge their laurelled colours where they firſt received and took them up, and which would undoubtedly be, amidſt the heartfelt applauſe of their countrymen, townſmen, their honoured fathers, mothers, brothers, and ſiſters, with the pleaſing approbation, would, he was confident, be received with every reciprocal ſentiment that could animate or melt the hearts of veterans, as they were now become, and who, like Cæſar's beſt ſoldiers, every man of them knew where to take his poſt, and do his duty as circumſtances might occur. And when they were diſbanded, he was perſuaded that ſuch of them as choſe to enliſt again, would be found to be valuable acquiſitions to thoſe corps they might happen to fall into. He ſhould not have troubled the Houſe upon this ſubject, but in conſequence of a letter he received a few days ſince, and by the direction of the gentlemen of Mancheſter, ſignifying their intention of applying to Government, that the regiment ſhould be brought home, and be diſbanded in the town where they were raiſed.

The reſolutions were then read and agreed to.

Mr Gaſcoyne. Mr. *Gaſcoyne*, junior, brought a report from the Committee, to which the petition of Sir Aſhton Lever, relative to his muſeum, had been referred. The report was read, and appeared to be greatly in favour of Sir Aſhton's application to Parliament.

Ld. Surrey. Lord *Surrey* ſaid, that having ſeen, and greatly admired this muſeum, he was ready to give every tribute of applauſe to

to the ingenious gentleman who had collected its great curiosities, and to vote that the report should lie upon the table, provided the honourable gentleman would not move any proceeding upon it this year.

Mr. *Gascoyne* did not wish to press any proposition on the House, before gentlemen should have thoroughly considered of what they were to do; but he wished that they would view the museum; and he was convinced that they would agree with him, that it was an ornament to the nation, and that the gentleman who had been at the pains to collect it greatly deserved the countenance of Parliament. Mr. Gascoyne.

Lord *Mulgrave* wondered that the petition of Sir Ashton Lever had not been backed by any of the learned boards, without whose concurrence he did not like to proceed in a business of this nature; and he believed the Trustees of the British Museum would scout the idea of annexing the collection alluded to, to the Museum: he warned the House to be cautious how they proceeded; he remembered a man was once going to submit to Parliament a discovery in optics, which, upon examination, was found to be absurd and impossible; and he had like to have brought disgrace upon the House, in which he did not expect to find any one who could detect the imposition. This shewed the necessity of submitting all things of this nature to one of the learned boards. Lord Mulgrave.

Sir *P. J. Clerke* hoped gentlemen would take time to consider well before they should vote away the money of their constituents for stuffed birds and butterflies. Sir P. J. Clerke.

Lord *Duncannon* brought up a petition from the Commissioners of the Victualling Office, complaining of a report of a Committee of the House, relative to the Victualling Office at Portsmouth, and praying to be heard against it by their counsel. Lord Duncannon.

After much conversation, the Committee that made the report was, by order of the House, revived; and the report and petition were both referred to it. The House then adjourned.

June 17.

Mr. *Brickdale* moved, that the bill for allowing the exportation of brass be read a second time on Friday next. Mr. Brickdale.

Sir *Robert Lawley* moved an amendment, that the word "Friday" be left out, and the words "this day three months" be inserted in its stead. Sir Robert Lawley.

Sir George Shuckburgh seconded the motion.

Mr.

Mr. Brickdale. Mr. *Brickdale* said, the bill was absolutely necessary, as a capital of several hundred thousand pounds, which the merchants had laid out in the brass trade, was now lying idle until the bill should give it life and circulation.

The House divided, when there appeared for the amendment, 17; against it, 39. The original motion was then carried.

Sir Cecil Wray. Sir *Cecil Wray* then brought up a petition from the people called Quakers, in behalf of the unfortunate negroes, the traffic of whose persons they prayed, for the sake of humanity, to have abolished. Sir Cecil stated, that a bill, now depending in that House, relative to the slave trade, had suggested to these humane, respectable people, the idea of presenting such a petition.

Lord North. Lord *North* said, he could have no objection to the bringing up of the petition; indeed its object and tendency ought to recommend it to every humane breast; and it did credit to the feelings of the most mild and humane set of Christians in the world, from whom it came. But still he was afraid that it would be found impossible to abolish the slave trade, against which the petition was so justly directed; for it was a trade which had, in some measure, become necessary to almost every nation in Europe; and as it would be next to an impossibility to induce them all to give it up, and renounce it for ever, so he was apprehensive that the wishes of the humane petitioners could not be accomplished. As to the bill then in the house, which had given rise to the petition, it mentioned the slave trade only for the purpose of prohibiting the servants of the African Committee from engaging in it, to the great detriment of the Company. The petition was then brought up and read, and appeared to be the act of the general meeting of the Quakers, assembled annually at Whitsuntide.

Sir Cecil Wray. Sir *Cecil Wray* said, he went heart and hand with the petitioners, and wished that something might be done towards abolishing an infamous traffic that disgraced humanity, whilst it heaped misfortunes on a devoted race of our fellow creatures. He concluded by moving that the petition do lie upon the table. The motion passed without opposition.

Captain J. Luttrell. Captain *John Luttrell* presented a previous petition from Henry Phillips, which was read. It prayed the House to dispense with its order, which provides, that no petition praying for money shall be presented after a particular day, which had long since expired; the reason assigned for the delay

delay was, that the House having last year passed a bill to grant the petitioner a sum of money for the invention of a powder to destroy weovils, &c. in bread, &c. the Lords had rejected the bill, on being informed that some of this powder had been put on board some of his Majesty's ships, in order that its efficacy might be tried; and at the same time their Lordships directed, that certificates from the commanders should be laid before them, as in this session; the petitioner having waited for these certificates, with which he said he was now provided, had prevented him presenting his petition in due time; he prayed, therefore, that the House would dispense with its order, and permit him to present his petition relative to the efficacy of his discovery.

The Earl of Surrey.

The Earl of *Surrey* said, that as he would oppose the prayer of the petition, if it had been even brought in due time, it could not be deemed surprising that he should oppose the suspension of an order, to make way for a petition that he thought ought to be rejected. The subject of the petition had been very amply discussed last year; and he could not help saying, that he believed the Lords had acted very wisely in rejecting the bill, which this House had been induced to pass.

Captain J. Luttrell.

Captain *John Luttrell* was of opinion that, if the discovery was such as the petitioner affirmed it to be, it highly deserved the attention of Parliament; but whether it was, or was not so, would be collected from the certificates, which the petitioner would, if the House would permit him, lay before them. He then moved that he might have leave to bring up the second petition. The Speaker put the question on this motion, which passed in the negative without a division.

Mr. W. Pitt.

Mr. *W. Pitt* then moved the House to resolve itself into a Committee on the bill for abolishing fees, and establishing various regulations in the offices of the Treasury, Admiralty, Ordnance, Excise, and Stamps, and of several other offices therein mentioned; and then he asked if it was the intention of Ministers to continue the commission of public accounts, which would expire next July.

Lord John Cavendish.

Lord *John Cavendish* opposed the motion. He thought the bill useless, as all the purposes that the honourable member had in view might easily be answered without it. The regulations relative to the various offices could be established by the heads of these different offices, who were most competent to judge which were fit, which unfit, to be adopted.

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And if a proper confidence was not given to office, so as to suppose that where abuses really prevailed to any improper extent, a due correction would be applied by office, the whole receipt of the revenue, and the whole management of the public expenditure would be endangered: because if once a suspicion was avowed, that the heads of offices connived at fraud and corruption in those under them, the whole of the offices of revenue necessarily fell under such a suspicion, and all the public receipt and expenditure must be supposed to be at hazard; a degree of denial of confidence to office, which, he trusted, no abuse hitherto practised, nor any abuse likely to be practised had yet, or would ever justify. And he thought this the best mode of proceeding, because if the business were referred to the Commissioners of public accounts, it would take up a great deal of time, and consequently subject the public to an unnecessary expence for the Commissioners. His Lordship illustrated this objection, by stating the great variety of objects the bill comprehended, and the time a full enquiry into each would unavoidably cost the Commissioners. He shewed also how much more competent to the corrections of abuses in office, the superiors in each office must be, than the Commissioners of accounts, or any other persons unconnected with the respective offices, however assiduous, however discerning, or however able. Having fully discussed the first clauses of the bill, and objected to referring the consideration of them to the Commissioners of accounts, his Lordship said, there were some things in the bill which he highly approved. The sale of offices in particular he thought a very improper practice, and should readily concur in any fit mode of correcting an abuse of that sort; for, certainly, if no other qualification was to be looked for in appointing to an office, than the person who had the most money to give for it, the office was not likely to be so properly filled, as it would be where the merits of the person appointed to it were judged of by some other criterion. The part of the bill therefore that regarded the sale of offices, he approved as much as the honourable gentleman. The abuses also respecting incidental expences, and with regard to articles delivered at their private houses, required correction. In like manner some regulation might be necessary to prevent an improvident expenditure of stationary wares in office, or in the houses of officers; but these regulations his Lordship thought capable of being effectually put in force without there being any necessity to hastily urge the passing of such a bill

bill as that under discussion, at so advanced a period of the session; for these reasons, his Lordship declared he should oppose the Speaker's leaving the chair. In answer to the honourable gentleman's question, he said he intended to bring in a bill to continue for one year more, the commission for stating the public accounts.

Mr. W. Pitt

Mr. *W. Pitt* expressed a good deal of surprise at what had fallen from the noble Lord; he would not refer the regulations to the Commissioners of Public Accounts, and yet he intended to continue them for another year: but above all, he was surprised at hearing the noble Lord say, that the heads of the different offices would be the best persons to correct the abuses, and introduce new regulations into their several departmens. He said he would state a few facts to the House, which would convince them of two things, that abuses did exist in several public offices, and that the heads of these offices were not the most fit persons to correct them. He said, if there was any object more worthy the jealousy of Parliament than another, it was to take care that the receipt and expenditure of the public money were in all the great revenue offices conducted and managed with the utmost purity and fidelity. The evil consequences of a contrary practice were too obvious to need illustration. He would, therefore, proceed to shew, that abuses in offices of revenue really existed, and that to a very great and alarming amount; and first, he would say something with regard to fees, gratuities, and perquisites. To instance one office only; in the Navy Office, when an enquiry was instituted by the late Board of Treasury, with a view to prepare the present bill of reform, the answer given was, that there were no fees received by that office. Upon a closer examination of the matter, however, it afterwards came out that although there were no fees, received as such, yet that money, to a very considerable amount, was received by some of the officers, under the name of gifts: thus, for instance, the chief clerk of the Navy Office received a salary of about 240, or 250l. a year, and it turned out that he received no less than 2500l. in gifts. Other clerks with smaller salaries received gifts in proportion. Mr. Pitt dwelt for some time on this fact, and urged, that the public were liable to have great frauds practised upon them, if those in whose hands the means of check and controul were placed, were in the practice of receiving what certainly might be termed the wages of corruption. In the particular instances of those

officers of the public yards, who were entruſted with the delivery of ſtores, the Houſe muſt ſee that the practice was big with the moſt dangerous miſchief. Mr. Pitt farther ſtated, that in various other caſes, the practice prevailed to an alarming degree, and mentioned a particular contract that had been deemed a very eaſy one, inſomuch ſo, that it had been a matter of wonder how it could be fulfilled on terms ſo extremely reaſonable. The ſolution of the enigma was, however, as eaſy as any ſolution could be, ſince it was only recollecting that the officers, who were to paſs the Contractor's accounts, to ſee that his contract was duly and faithfully executed, and to report, if they found the contrary to be the fact, were each of them in the pay of the contractor. In order therefore to put a ſtop to theſe abuſes, and to prevent any more of this infamous traffic between the clerks in office, immediately concerned in checking, paſſing, and expediting the accounts of perſons employed in ſerving the public with different articles, and thoſe perſons themſelves, he ſaid, the aim of one clauſe of the bill was to eſtabliſh and aſcertain the actual amount of all the fees hereafter to be taken, and to appoint an officer in each office to receive the fees thus eſtabliſhed. While he was upon this part of the ſubject, he took notice of what had fallen from Mr. Burke a few days ſince, and ſaid, that the honourable gentleman had charged the two late Secretaries of State with having unprecedentedly and illegally extorted enormous fees for paſſports. [Mr. Fox and Mr. Burke ſaid acroſs the Houſe, there never was any ſuch charge made.] Mr. Pitt obſerving the contradiction, ſaid, he lived it on his recollection, that the charge was as he had declared it to be. He then explained the matter, by ſtating that when paſſports had been applied for on the concluſion of the peace, enquiry was made what had been the cuſtom and uſage of the office in that particular, when the noble Lords then Secretaries of State were each informed, what the uniform practice had been, and that practice they very naturally followed. Upon the matter being complained of as a grievance, one of the noble Lords had declared, he had no objection to abide by the deciſion of a court of law, and had in the mean time ſtopped the diſtribution of the fees ſo taken. So far therefore had the honourable gentleman who had moved for the account of paſſports granted, been from bringing forward any thing adverſe to the bill under conſideration, that he was free to confeſs his obligations to the honourable gentleman

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in that particular, since the honourable gentleman had thereby fortified him with a very strong argument in support of the bill, and in proof of the necessity for such a bill's passing; in order to shew that he felt the matter in that way, he declared, he meant to move for an instruction to the Committee to insert a clause to make the bill extend to the fees taken in the Secretaries of States Office, as well as in the others already enumerated in the first clause of the bill. Mr. Pitt also took notice of a remark made by Mr. Sheridan a few days ago, who had charged the late Board of Treasury with having created a new fee at the very time that they professed to be employed in forwarding plans of œconomy and reform respecting office fees in general. Mr. Pitt said, the charge was ill founded, and he went into an explanation of the subject matter of it, declaring that the Lords of the Treasury had acted in the particular solely upon the ground of custom; that the matter related to a sum claimed as a gratuity upon a contract, which the Treasury, as custom and usage were proved to have warranted such gratuities, and as the regulations intended relative to such points, were not at the time carried into execution, had allowed to be taken. Mr. Pitt produced and read the Treasury minute that had been made on this occasion, in proof of what he asserted. In the course of speaking of fees, he also mentioned the place of the Secretary of the Post Office, who, with a salary of 500 or 600l. made an annual income of upwards of three thousand. Mr. Pitt stated this to arise from his having two and a half per cent. on all packets; and in the last year of the war, he said, 140,000l. had been expended in packets, so many were either lost at sea or taken. He likewise alluded to the salaries of the two Secretaries of the Treasury, which he stated at 2000l. a year during peace, but said they swelled to 5000l. a year during war. After very amply discussing the subject of official abuses in respect to fees, perquisites, and gratuities, Mr. Pitt proceeded to the other parts of the bill, and said, he would not take up the time of the House in saying much on those which were admitted by the noble Lord to be proper objects of reform. The sale of places certainly ought to be checked, and so likewise ought some regulations to be made respecting the superannuation of officers, and the appointment of persons to discharge the duty of such as may have leave of absence. He said, he would mention one instance

ſtance of the latter ſpecies of abuſe, which, he truſted, would ſufficiently demonſtrate the neceſſity of ſome immediate reform. Previous to the exiſtence of the laſt Board of Treaſury, a practice had obtained of the occaſional ſuperannuation of the ſtampers of the Stamp Office, when the Commiſſioners of the Treaſury each appointed a ſtamper, regularly one after another in turn, as real vacancies happened, or as artificial vacancies were created. It alſo pretty generally was the practice for each Commiſſioner to appoint one of his own ſervants, and inſtantly to grant him a leave of abſence, which leave of abſence was conſtantly renewed for ſix months every half year, ſo that in fact the place was a ſinecure to the ſervants appointed, and all the buſineſs was done by a deputy. This abuſe the laſt Board of Treaſury had ſtopped as far as in them lay, and he meant in this bill to give the regulation in this particular the ſanction of an act of Parliament. The creation of new offices unneceſſarily, was equally a matter that called for reform. It was pregnant with abuſe, and could produce no poſſible good to the public. The next article the bill ſtated its intention to reform, was the improvident expenditure of the public money in what were termed incidental expences, under which head were comprehended, the ſupply of perſons in office with coals, candles, furniture, &c. This, Mr. Pitt ſaid, was ſubject to great abuſe, and had in ſome inſtances been carried to a moſt abſurd and indefenſible extent, there being in exiſtence, to his knowledge, various proofs of officers having not only made no ſcruple to order the different articles, at the expence of the public, to their dwelling houſes in town, but even to their houſes in the country, and that at a moſt extravagant rate. The clauſe Mr. Pitt next ſpoke of was the clauſe relative to work done in the houſes held under government. The abuſes under this head, he declared it appeared from enquiry, were very great. He mentioned the expence of repairing the houſe in Downing-ſtreet, in which he had the honour to be lodged for a few months. The repairs of that houſe only had, he ſaid, but the year or two before he came into office, coſt the public 10,000l. and upwards; and for the ſeven years preceding that repair, the annual expence had been little leſs than 50 l. The alterations that had coſt 10 000l. he ſtated to conſiſt of a new kitchen and offices, extremely convenient with ſeveral comfortable lodging rooms; and he obſerved, that a great part of the coſt, he had underſtood, was occaſioned by the foundations

dations of the Houſe proving bad. Nor had the Houſe of the Chancellor of the Exchequer alone proved a ſource of expence. Other houſes belonging to the public in Buſhy Park, at Hampton Court, and elſewhere, though they had not coſt ſo much, had followed at no very conſiderable diſtance, and would be allowed, when the expence was known, to have kept their pace in tolerably regular gradations. He at length came to the latter clauſes of the bill, thoſe reſpecting the improvident conſumption of ſtationary wares by the officers of the different departments of Government. The abuſes under this article of charge were, he ſaid, almoſt incredible, and the mode of abuſe in ſome inſtances truly ridiculous. He had even heard of rooms being papered with ſtationary at the expence of the public, and of other as unjuſtifiable uſes of it. The annual charge on account of ſtationary wares, he ſtated to be above eighteen thouſand pounds, and he ſaid, it would, he believed, ſomewhat aſtoniſh the noble Lord in the blue ribband, when he told the Houſe, and informed him, (for he really believed the noble Lord had no idea of any ſuch circumſtance) that the noble Lord alone, as the firſt Lord of the Treaſury, coſt the public, the year before the laſt, no leſs than thirteen hundred pounds for ſtationary. Great as this ſum muſt appear to gentlemen, he declared, that knowing as he did, of what curious articles the bill conſiſted, he ſhould not have wondered if the amount had been as many thouſands as it was hundreds. One article of the bill was an item of three hundred and forty pounds for WHIPCORD! When he mentioned this circumſtance, Mr. Pitt deſired to be underſtood, as not intending any thing perſonal to the noble Lord; he was perſuaded, the noble Lord neither connived at, nor knew of the abuſe, and from that very circumſtance he drew an argument in ſupport of his bill, and in proof of the neceſſity of a ſubſtantial reform. He ſaid, the bill of the two Secretaries to the Treaſury jointly for ſtationary the ſame year, nearly amounted to as much as the bill of the firſt Lord; the bill of the five Lords to little more than an hundred pound each. He mentioned that great abuſe and waſte of ſtationary wares, was practiced in the houſes of Miniſters, ſervants generally conſidering it as a part of their duty, to contrive ingenious means to uſe more than their maſters, and generally waſting ten times as much as they uſed. He ſaid, farther, that if the Board which poſſeſſed all the powers of controul, and which he doubted not had

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exercised those powers with becoming vigilance, viz. the Board of Treasury, were liable to such gross imposition, he had a right to suspect that in the subordinate offices, offices possessed of less power, and not so likely to exercise any check upon abuses of this nature, similar abuses prevailed to a considerable degree. He meant to propose allowing a certain fixed sum for stationary wares to each office, as the best, and indeed the only practicable means of correcting the abuse. Having amplified extremely on this and the other points of the bill, Mr. Pitt declared, he had no doubt but the plan of reform contained in the bill, would save the public forty thousand a year at the least; he therefore hoped, it would not only be the sense of the House that it should go to a Committee, but that it should pass this session. Before he sat down, he took notice of Lord North's expression in a former debate, that not a trace was to be found in the Treasury, indicating a single step towards that glorious fabric (as the noble Lord had been pleased to term it) of reform and œconomy held out in the King's speech. He said, that speech had been often mentioned in the course of the session, and repeatedly charged with being full of vaunts and promises, never intended to be kept or fulfilled. The expression he had just alluded to of the noble Lord, struck him as so very strong a one at the time, that he thought it necessary to take it down in writing, and he was determined, at the moment, to bring it to the test at some fit opportunity. As it was materially connected with the subject of the bill then under discussion, he knew of no fitter opportunity than the present. In order to bring the matter fairly within view, he declared he would read the promises of the speech on the opening of the session, paragraph by paragraph. He did so, and then urged the various measures tending towards a plan of reform begun by the late Ministry, as well those brought before Parliament, as those not sufficiently matured for the inspection of the House of Commons, ere the late Ministry went out. He referred to Lord North and the present Chancellor of the Exchequer many times, as witnesses, whose evidence he was entitled to upon different topics in this part of his argument. He appealed to them, whether there were not in the Treasury, very laborious and accurate materials drawn up at the instance of the last Board of Treasury upon the Mint, the Royal Forests, and a variety of other subjects alluded to in the King's speech, as intended to be brought forward in Parliament as matters of reform?

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and after going through the whole, he complimented Lord North on his well-known candour on all occasions, whence, he said, he was induced to flatter himself the noble Lord would do him the justice to acknowledge he had rashly made his assertion, and that so far from there being no trace to be found in the Treasury of that glorious fabric to which he had alluded, that there were the foundations laid for the whole building, and that its basis was obviously intended to be most solid and substantial. Mr. Pitt said, this latter part of his subject had been touched upon in that House, and occasioned much warmth and asperity; he trusted, that he had now put it fairly to issue, and stated it in so plain and precise a way, that it could only hereafter become a topic of cool and dispassionate discussion and argument. He added other remarks, and at length wound up a very ample display of oratory, with declaring, that it had afforded him some satisfaction to have had an opportunity of giving an explanation of the bill to the House, and not doubting but that after the bill had been explained, the House would acknowledge its importance, and immediately proceed to give it that consideration to which such a bill was undoubtedly entitled.

Mr. *Sheridan* said, in answer to the observation of Mr. Pitt, that he found by a Treasury minute, that a charge under the head of fees, having been referred to the Comptroller of army accounts, he had reported to the late Treasury that it was somewhat greater than what had usually been allowed, yet the Treasury allowed it; and thus, by establishing this regulation, they would of course increase the compensation that must be made to the clerks, who should suffer by the abolition of fees. Mr. Sheridan.

Lord *North*, having been so particularly alluded to, begged to trouble the House with a few words. As to the charge of 1340l. for stationary for his use, 40l. per cent. must be taken off, as the due of the Usher of the Exchequer; but as to the 350l. for whipcord, this was certainly the first time he had heard a word of it; and he should be greatly surprised indeed if the charge for any such article should amount even to 10l. He had always made it a point to prevent any fraud that might be committed under his name, by giving the most positive directions that no stationary ware should be delivered for his use, without the express order of his private secretary; if therefore any fraud had been committed, it must have been by a breach of this direction; and he assured the Ld. North.

House, that he would make the most rigorous enquiry into the business, and if he should find delinquency, he would leave nothing in his power undone to bring the delinquents to punishment. He at the same time begged the House would not compare the consumption of stationary ware by a First Lord of the Treasury, with that of a private individual; for he was obliged to have a private secretary, and two or three clerks almost constantly employed: the 40l. per cent. perquisites to another officer, would bring the consumption to about 600l. a year; and on this he must say, that as the Treasury was served by patent, it was not served as well or as cheaply as it might otherwise be. As to coals and candles, he found when he was placed at the head of the Treasury, that his predecessors had been supplied with these articles at the expence of the public, and that it was according to an old and established custom; but he had not availed himself of this custom, but had supplied his house with coals and candles at his own expence. As to the money laid out upon the house in Downing-street, allotted for the residence of the Chancellor of the Exchequer, he could say with truth, that he warded off the expence as long as he was able, and had consented to it at last, only because the report of the Board of Works declared that the house could not stand long if it was not repaired. After he had seen this report, he gave way, and suffered the repairs to be made; but so far was it from being for his own convenience, that it was very inconvenient, and very expensive to him: and when he did give way, he was given to understand that the expence would have been no more than 5000l. but afterwards, when the building was thrown open, the foundation was discovered to be in so ruinous a condition, that 5000l. more were expended in repairing it: these different facts his Lordship proved from the different reports of the Board of Works, which he held in his hand, and which he read to the House; and he observed, the officers of the Board could not be benefited by recommending new buildings or repairs, for they had fixed salaries, and received no other emolument. As to the house at Bushy, when his Majesty had been pleased to confer the rangership of Bushy park on Lady North, it was in a most ruinous condition: it had been granted for three lives to the family of the late Lord Halifax; and when by the fall of the last life, it reverted to the Crown, the house, like almost all houses that return after the expiration of a lease to a landlord, was in a wretched condition; the roof was all decayed, and rea-

dy to fall in; the Board of Works caused it to be examined, and reported it to stand in need of immediate repair; and he could assure the House, that no expence had been incurred for any ornamental work, or new building; all had been done on the old foundation. These different circumstances his Lordship also proved from the reports of the Board of Works, which he read to the House. When he had said on a former occasion, that no trace was to be found in the Treasury of any plan or system of the late Ministry, relative to œconomy, he must be understood to have applied what he said to the subject then before the House, viz. the Loan; the King's speech had held forth promises of constructing new loans on such a principle, that when the fund for the payment of the interest was to be raised, care would also be taken to create a fund to extinguish the debt; this would have been a glorious act indeed; but no trace of it whatever was to be found in the Treasury: promises were also held out in the speech, of plans for supporting the credit of Navy and Victualling bills, Ordnance debentures, &c. and for preventing the alarming discount that they bore; these would have been glorious acts also; but no trace was to be found in the Treasury of any such plans; he was therefore justified in saying, that the late Ministry had deluded the public by promises, which they either could not or would not, but which they certainly did not attempt to perform. As to the saving which the right honourable member expected to make by this bill, he was afraid he was much too sanguine in his expectations; for his own part, he did not expect any thing extraordinary from it.

Mr. *Fox* said, that among the various charges that had been brought against his noble friend, it had never been suggested that he had ever created a job for his own emolument; and he believed that what the noble Lord had said and read this day, would convince the House that there was no ground now for such a charge. He arraigned the conduct of the late Treasury, in having suffered their friends, while they remained in office, to enjoy all the fees of their offices; but who had cut off from their successors the possibility of having any. The two late Secretaries of State had been permitted to enjoy the fees for passports; but the late Treasury had, on a very remarkable day indeed, signified to the office to which he belonged, that the Secretaries of State were in future to have 4000l. a year salary, and no perquisites; "this order was brought to my office," said Mr. Fox, "on the 2d of April, Mr. Fox.

April, the very day I had the honour to kiss his Majesty's hand for my appointment to the office I now hold." So that it looked as if, when the late Treasury Board was on the verge of its dissolution, and its friends could no longer enjoy their places, they should be made as little valuable as possible to their successors. He then spoke of the passports that had been dealt out by the late Secretaries of State, and which cost the merchant here 30l. though the enemy charged nothing for them. He blamed, in severe terms, the practice of charging the fee on each passport as great a number of times as there were enemies at war with us; thus the fee, which was 7l. 10s. was charged four times on the same passport; because, in the late war, we had four enemies to contend with. This, he said, was shameful and disgraceful to the nation. The late Treasury, therefore, though negligent of correcting abuses in the offices of the members of their own cabinet, had shewn great diligence in taking the means of preventing their successors in office from being guilty of similar abuses. Mr. Fox most pointedly put this, and rescued Mr. Burke from the imputation of having charged the late Secretaries of State with having taken fees that were unprecedented, and illegal. He also said, that the first notice he had of the matter was from a person, who had paid for passports, having called upon him, and after stating the fact, having asked him, if he did not think the fees excessive? His answer was, that he certainly did; and indeed he could give no other answer. The merchant then asked, if the fees might not be refunded? To which he replied, that he could not refund them: they were in the pockets of the former Secretaries of State, and that he could not oblige them to refund what they already had in possession, although their coadjutors had taken the means to prevent the then Secretaries of State from continuing the practice. Mr. Fox said, possibly the matter might come into a court of law; but he could not very well understand its being said, that the late Secretaries of State had no objection to it; he did not see how they could help it, if they wished it ever so much. As to the bill before the House, he thought it totally unnecessary; however, he would not oppose its going to a Committee, since the honourable member seemed to desire it so much.

Mr. Burke. Mr. *Burke* blamed the author of the bill for prying into the little perquisites of little men, in little offices, while he suffered the greatest abuses to exist in the offices under his eye,

eye, while he was in the Exchequer. He seemed to have that nice olfactory nerve which could smell a ball of horse dung a thousand miles off, but which is not affected by the stench of a dunghill under the very window. He alluded then to various abuses which the honourable member had suffered to exist, and more particularly in the Secretary of State's office, to the injury of commerce, and the disgrace of the nation. He insisted that the bill was unnecessary, because every head of office was already possessed of sufficient power to correct all the abuses enumerated by the bill. He compared Mr. Pitt as a reformer to a large serpent, gliding along in the dirt and mire of reform, with a number of little diminutive officers in his belly. He said, the bill held out the reverse of a true principle of œconomical reform; it substituted vexation for œconomy, and expence for reform. It abolished a number of petty, insignificant offices, for the purpose of creating five expensive offices upon the ruins of the indigent and the worthy. Mr. Burke used a variety of other fanciful allusions, but ended with saying he would not divide the House against the Speaker's leaving the chair, though he thought it would be more rational to put an end to such an idle bill as soon as possible.

Governor Johnstone.

Governor *Johnstone* said, if he understood the nature of the passports alluded to, it was this—that the French Minister, for instance, sent over a number of passports ready signed, but with blanks to be filled up with the names of the ships that were to be furnished with them. If he understood right, the French Minister generously sent these passports gratis; if therefore we charged 7l. 10s. for each of them, and charged this fee four times over for the number of enemies we had to contend with, we acted not only injuriously to trade, but we disgraced our country in the eyes of France, Spain, Holland, and America, where no such charge was made.

Mr. W. Pitt.

Mr. *W. Pitt* said, that when he mentioned the whipcord, Downing-street and Bushy-park houses, nothing could be farther from his intention, than to insinuate that the noble Lord knew, or connived at the abuses complained of, or that he had ordered the repairs for a job: all he meant was to shew how easily abuses might grow up in remote offices, when even in the Treasury they could be practised without the knowledge of the First Lord.

The Speaker at last left the chair; and the House going into a Committee, went through the bill, and afterwards adjourned.

June

June 18.

The Chancellor of the Exchequer.

The *Chancellor of the Exchequer* brought in the bill to take off the compoſition in lieu of the malt duty; which being read a firſt time,

Mr. Hill.

Mr. *Hill* roſe, and declared he had ſaid ſo much on this ſubject lately, that he ſhould then only detain the Houſe a very ſhort time, and that more to clear up one or two points, on which he was miſunderſtood, than to open freſh ground for debate. He certainly was miſapprehended in what he ſaid relative to the cyder counties. He did not drop a wiſh to onerate them, but only from their privileges, to plead for ſome indulgence to the counties which grew great quantities of barley; and to argue from their averſion to being viſited by exciſemen, that they might neceſſarily be ſuppoſed to have the ſame objections; and upon this principle of juſtice, he doubted not but the gentlemen of thoſe counties would give them every ſupport in their power. A very worthy gentleman, the member for Northamptonſhire, [Mr. Powys] ſeemed to think his objection ill founded, and his fears of popular alarm groundleſs. Mr. Hill ſaid, that honourable gentleman could not wiſh more than he, that this might be the caſe, but he knew the genius and ſpirit of the people in thoſe counties he alluded to, and where there were great collieries, better than, in his preſent ſituation, that honourable gentleman poſſibly could do; and though that honourable gentleman had ſaid he repreſented a great corn county, yet he believed the principal part of the grain in that county was wheat, and not barley, and he need not tell him the latter only was uſed for malt; and if the compoſition was taken off that article, he was ſure it would prove a great check to the cultivation of barley. As to what he had ſaid of the impropriety of bringing this matter on at ſo late a period of the ſeſſion, Mr. Hill declared he was ſtill of the ſame opinion; and upon the beſt obſervation he had been able to make, he was ſure that many independent country gentlemen, who would have oppoſed that bill, were gone out of town; but he truſted there was a ſufficient number left to ſet their faces againſt it; and he was certain that no friend of the liberties of Engliſhmen, no advocate for the rights and claims of the people, much leſs would the man of the people, give his vote to have an exciſeman come and ſearch his houſe or out-houſes at any hour he thought proper, when he was willing to pay his compoſition freely for

keeping such gentry without doors. However, he hoped they might rely on the virtue and candour of the noble Lord at the head of the Exchequer, to let that business drop, at least not to bring it on this year, when he was persuaded much more barley was now on the ground, than would have been sown, if the composition was to be abolished; and if the motto he recommended to the noble Lord's consideration the other day, of *nil timere*, had not the desired effect, he begged to recommend another to his attention, with which he was particularly well acquainted, *cavendo tutus*. If the noble Lord pleased, he would recal the expression of a smuggled act; but he appealed to the noble Lord's heart, whether he thought an affair of that magnitude had been brought on with that deliberation, caution, and notice to the House, which its consequence deserved. He was no more able to combat the noble Lord's eloquence, than Ajax was to contend with Ulysses. And he was sure he should never say to him, as Ajax did to Ulysses, *quid verbis opus est; spectemur agendo*; however, he must beg leave to observe, that the principal, indeed the only reason given, why all composition for malt duty should be taken away was, "that there are so many frauds practised by persons compounding, that there is no preventing these frauds, without suffering no person whatever to compound." If ever argument was founded on the principle of flagrant injustice, this was. Suppose he was to assert, that "all honest men ought to be hanged, for fear any rogues should escape." How would such reasoning be received? Yet it was exactly of the same sort with that which involved the innocent in one common lot with the guilty, in the present case, and deprived him of the privilege of compounding for his malt, because his roguish neighbours sold the malt for which he compounded. This was acting just like the inhuman Herod, who caused all the young children throughout the coasts of Bethlehem to be put to death, that he might be sure not to let the sacred infant escape, who was the object of his malice and jealousy. The expedient was dreadful; and the merciless tyrant failed of his end, as he hoped tyrants ever would. He would suppose every thing which could be supposed in the present case, he would suppose, (though he could not grant) that the revenue would be encreased by taking off the composition, even tho' they should be forced to pay a new-raised regiment of excisemen. Yet he would insist that they could not do it, without substituting a greater evil in lieu of that they attempted

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to remove, and were so totally opposite to the temper and genius of the constitution, that it was not to be borne, nor thought of, without horror and indignation. He wished the right honourable Chancellor of the Exchequer would consider what language he would have held on that occasion, if the noble Lord in the blue ribband had proposed such an arbitrary stretch of the excise laws, before the late junction of the red and white rose. Would he not have reprobated it under the idea of slavery, increasing Crown influence, and trampling under foot those rights and liberties in this nation, which were the birth-right of the poorest cottager? But though *tempora mutantur*, would the right honourable gentleman and his whig colleagues say, *nos et mutamur in illis?* No, no, they had pledged themselves that they never, never, never would. He wished to rouse the attention of the House, to consider that every objection lay against taking off the composition on malt, which lay against those objects of popular odium, the cyder tax in England, and stamp act in America; and if it was suffered to pass into a law, it would be a most dangerous encroachment of tyrannic power; and here he thought he might with the greatest propriety attempt to introduce part of a speech on the cyder tax, which was spoken by one of the most distinguished characters that ever adorned the two Houses of Parliament. The House had, Mr. Hill said, fixed upon the man; yes, it was the Earl of Chatham. That great person speaking of the oppression and cruelty of permitting excisemen to enter the houses of private individuals, expressed himself to this effect: "that every Englishman's house was his castle, however poor and mean it might be. If it were a wretched clod hovel, without either door or windows; if it were even such an one as the rain and wind could enter, still the King could not enter. Thus the poor man's hut was his asylum and place of security; not because it was garrisoned by walls and bulwarks, but because it had no need of such protectors; since the laws of a free country were his defence and security from the visits of arbitrary invaders." These, Mr. Hill believed, would be found to be the generous sentiments which breathed in that speech; though he must own the very short time he had had to consider the subject, had not allowed him to get a sight of it. After such an authority, every thing he could offer must appear mean indeed. He should therefore sit down with saying, that he felt a real satisfaction in leaving the matter to the good sense, the equity, and can-

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dour of that honourable Houſe; and that however gentlemen might differ from him in other points, or he from them, or they from each other, he truſted there were none preſent who did not think that he had an honeſt intention, a juſt cauſe, and the ſpirit of the conſtitution on his ſide.

Mr. *Huſſey* hoped the noble Lord would not be frightened from his purpoſe by any thing he had then heard; it was neceſſary he ſhould be firm in a meaſure that was ſo juſt; the taxes ought to be generally, not partially impoſed; and he knew that in his own neighbourhood the malt tax was very partially laid on, and evaded by many; the bill then before the Houſe would prevent evaſions, and detect fraud. Mr. Huſſey.

Mr. *Pulteney* ſaid, he was not at all of opinion with the honourable gentleman who ſpoke laſt. He thought the preſent bill was not to be conſidered as the regulation of a tax, but as a new tax impoſed on the ſubject. The law, as it ſtood, enacted that gentlemen ſhould have a power of compounding for the tax. That was the preſent law; the bill then before the Houſe took away one tax, and impoſed a more odious one. And what was the pretence for it? That there were various frauds committed. Poſſibly there might be ſuch frauds, but then he muſt contend, that Government ought to take care to detect and prevent them. Their neglect ought not to produce a freſh burden on the ſubject. Mr. Pulteney concluded, with ſtrongly oppoſing the bill. Mr. Pulteney.

Sir *Edward Aſtley* made a ſhort ſpeech againſt the bill, but ſaid, if the frauds complained of were ſo numerous as they were ſtated to be, Government ought to find them out, and puniſh thoſe who committed them. Sir Edward Aſtley.

Mr. *Martin* ſaid, no man was better inclined towards the liberties of the ſubject than he was; he hoped, therefore, that what he ſhould ſay, would not be thought to ariſe from any ſentiments adverſe to freedom, or unfriendly to the poor. But he really thought the bill a neceſſary meaſure, and that the farmers rather abuſed the power of giving away liquor to the poor in harveſt times. They diſtributed their beer and cyder in ſuch groſs quantities, that frequently the poor men got intoxicated, and various ill conſequences followed. He thought, therefore, if ſome reſtraint were put upon the practice, the general intereſts of ſociety would be benefited. Mr. Martin.

Mr. *Kenyon* greatly diſapproved of the bill; and he thought that if it was carried, the only objection that had been urged againſt the tax on cyder counties, namely, the introduction Mr. Kenyon.

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of officers of excise into private houses, would be entirely removed; and therefore he saw no reason why the cyder counties should not now be taxed as well as the corn counties. While he was saying this, he saw Lord Surrey smile; he said he was sorry that a noble Lord of so much weight and respectability, and who had condescended to accept a seat on the Treasury Bench, to which he did so much honour, should not approve of what fell from him.

Ld. Surrey. Lord *Surrey* assured the honourable gentleman that nothing was farther from his intention than to treat with levity or disrespect any thing that fell from him; but still, though he would always look up to him in matters in which the learned gentleman was well versed, such as in questions that related to his profession, he thought it would not be deemed vain in him to say, that, from living in a great cyder county, he knew a little more of the cyder business than the learned gentleman; and whenever that business should be brought into the House, he would undertake to prove that the throwing open private houses to excise officers was far from being the principal objection to the tax on cyder, which in cyder counties ought in fact to be considered as on a footing with milk and corn in other counties, and not as an article of Excise. As to the composition, which the bill before the House was to take away, it was certainly very pernicious to the revenue; the produce of the various taxes on malt amounted annually to 1,400,000l. towards which sum, the tax arising from composition produced no more than 5000l. the House must therefore see that there must be great frauds practised by means of this composition. The learned gentleman had said, he had "condescended to accept a seat on the Treasury Bench, to which he did so much honour." It was his wish to be serviceable to his country in any situation; and when his Majesty was pleased to give him a seat at the Treasury Board, he felt himself honoured by the situation, thoroughly convinced that it was out of his power to impart any honour to it.

The question was at last put, "that the bill be read a second time," and the House divided — Ayes, 129; Noes, 47.

The House went into a Committee of Supply, and

The Secretary at War. The *Secretary at War* moved for a sum, not exceeding 1837l. to defray the expence of 400 letter men, at 1s. per day, from the 24th instant to the 25th of December next. These men, he said, were serjeants, who, after having spent the greatest part of their lives in the service, were rewarded with

with the King's letter, which procured them a bounty of 1s. a day. The number of them had hitherto been two hundred; but a few days ago several members having expressed a wish that the number were doubled, and the whole House concurring in a wish to reward the long services of these very useful and meritorious men, he had ventured to submit the proposition for the above sum to the consideration of the Committee; but he must remind the Committee, that the whole of this sum was not a new grant; for the serjeants who should receive this bounty, must be previously entitled to 5d. per day, which of course would emerge into this bounty; and consequently he was in fact asking only 7d. a day for the additional 200 serjeants.

General Sir G. Howard.

General Sir *George Howard* returned his thanks to the Secretary at War, for having adopted the idea that he had taken the liberty to throw out a few days ago in favour of old serjeants, who, in fact, were the very life and soul of discipline in the army. The money was voted without opposition.

Mr. Minchin.

Mr. *Minchin* then moved, that a sum, not exceeding 4878l. be granted to his Majesty to pay for lands purchased for the purpose of raising fortifications on them, for the better defence of the dock at Portsmouth. The motion passed without debate; and the House having been resumed, adjourned.

June 19.

The House went into a Committee on Lord Mahon's bill for preventing fraudulent voters from polling at elections for members to serve in Parliament.

Ld. Mahon.

Lord *Mahon* moved a clause to enact, that all freeholds should be registered by the parish clerk, except such as are acquired by descent or marriage.

Mr. Byng.

Mr. *Byng* said, he had supported the noble Lord's former bill for preventing expences to candidates; and he would oppose this, because it would subject the electors to expence; and therefore he would (and did) move, that the Chairman should leave the chair.

Mr George Onslow.

Mr. *George Onslow* said, that he would not trust the registering of votes to a parish clerk; for it always happened, that if there was a fool in the parish, he never failed to be chosen clerk.

The Committee divided on the motion, when there appeared for the motion, 52; against it, 34. The Chairman therefore left the chair, and the bill was of course lost.

Gen. Burgoyne. General *Burgoyne* moved, that the order for taking into consideration the petition from the persons concerned in the linen manufacture, praying a drawback on soap and other articles used in that manufacture, be put off till Monday.

Ld. Surrey. Lord *Surrey* seconded the motion: he said, the duties on which the drawback was desired, produced 120,000l. and if the prayer of the petition should be granted, the nation would lose 20,000l. a year out of the above revenue; he would leave it to the House to consider, whether, in the present state of the finances of this country, so considerable a sum ought to be given up on speculation. The Treasury had referred the petition to the Commissioners of the Customs; and their report was not favourable to the petitioners: however, the Treasury would consider of it again between this and Monday; but still he would not pledge himself that the Board would give the petition any support.

The question was then put on General Burgoyne's motion, which passed in the affirmative, aud the House adjourned.

June 20.

Gen. Ross. On the third reading of the Munity bill, General *Ross* rose, and said, the subject he should first presume to remark upon would, with more propriety, have been spoken to two days ago, when it was reported by the honourable the Secretary at War; but the truth was, the honourable Secretary did not hear what he said, though he sat near him, which possibly might arise from his having naturally a low voice, a defect that had been oftener than once remarked in him (the General) from the Chair; and he was sure every admonition coming from thence he should ever receive with the most profound respect, and the most sincere acknowledgment. The matter he alluded to, as an individual, gave him great pleasure, as it did honour to the good judgement and to the humanity of the honourable General, whom he did not now see in his place, [Sir G. Howard] who first suggested it, and to the House in their having so readily adopted it — the extension of what was called the King's Letter to the discharged old serjeants of the army. But he would submit it to the consideration of the Commander in Chief, and to the General, who so worthily presided at the Chelsea Board, whether it might not have a good effect, if there were two classes of the discharged serjeants? The first to be composed of those who had been disabled by wounds

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from farther ſervice, and of thoſe that had ſerved long as ſerjeants, ſuppoſe ſix or ſeven years, uninterruptedly, previous to their having been diſcharged on account of age and infirmity. The ſecond claſs might conſiſt of thoſe ſerjeants, whoſe merits or pretenſions were not ſo ſtrong, and they to be allowed 8d. a day; ſuch an arrangement, as well as it would make the bounty go farther, would likewiſe be a proper diſtinction, and an incitement to good behaviour. Being upon this ſubject, it naturally drew his mind to a higher claſs of gentlemen: he meant the ſubalterns of the infantry; when it was conſidered, that there had been no encreaſe made to their pay or ſubſiſtence ſince the Revolution, or, for ought he knew, ſince the Reſtoration, when at that time, undoubtedly, a ſixpence would go farther than a ſhilling would do now; it was a matter of ſome ſurpriſe, how they contrived to exiſt, and appear as they did, and act up to what they were, gentlemen. He would likewiſe offer to the conſideration of the Houſe, ſome officers that had already been reduced, or that might hereafter be reduced in the young regiments, and who, from their wounds, were rendered incapable of farther active ſervice, whether they ought not to be allowed full pay, according to their reſpective commiſſions, until they ſhould be otherwiſe provided for. As to the Mutiny bill, which was his chief motive for getting up, he ſhould beg leave to ſay a few words, and he would addreſs himſelf to the Commander in Chief, the Secretary at War, if he were preſent, or to whoever it might be proper — and he ſhould only touch upon one ſingle article of war; an article which, in his humble opinion, could be of no poſſible advantage or benefit to the good diſcipline of the army; but, on the contrary, oppreſſive to the minds of the non-commiſſioned officers. It was that article whereby his Majeſty has been pleaſed to give the colonels of the army a power of breaking their ſerjeants at will, without any appeal; he would not ſay that there are frequent inſtances of a capricious, cruel, and unjuſt exerciſe of that power; but he had known ſome; and therefore he could wiſh the power was taken away, or at leaſt modified, by making it lawful for a ſerjeant, when he ſhould find himſelf to be aggrieved, that he might, as in other caſes, have recourſe by appeal to a general court-martial. But beſides, he conceived that power of breaking to be ſomething vague and indefinite; for it ſaid, the colonel of the regiment only is to have it. How many regiments were there that had only Lieutenant-colonels commandant,

mandant, ſome Majors commandant, ſome corps Captain commandant; but it would appear none of them had that power of breaking ſerjeants, and it was a doubt with him, whether it could be lawfully exerciſed by the commanding officers of the troops of the Horſe and Grenadier Guards. However, as he had no kind of intention of impeding the third reading of the mutiny bill, he ſhould ſay no more.

Gen. Conway. General *Conway* ſaid, the greater part of the honourable General's remarks went in his mind rather to another queſtion, than that before the Houſe, and would be more applicable when the half-pay of the army came under conſideration, than at preſent; the honourable General, therefore, muſt excuſe him, as their ideas did not run in the ſame current on military ſubjects; and as he had not ſaid any thing againſt the mutiny bill's being read a third time, he forbore to enter into a diſcuſſion of his arguments, and begged that the motion might be put.

Gen. Roſs. General *Roſs* replied, that if he took up the time of the Houſe improperly, he begged their pardon for having done ſo; however he could not think his ſpeaking upon an article of war, when the mutiny bill was before the Houſe, altogether unbecoming; and as to the misfortune he was under, that his ideas did not run in the ſame current with the Commander in Chief's, he really believed they did not, therefore it muſt leſſon his very poor opinion of his own weak judgment.

The bill was then read a third time, and paſſed.

Lord John Cavendiſh. Lord *John Cavendiſh* gave notice, that on Monday next he would deliver a meſſage to the Houſe from his Majeſty. His Lordſhip then moved for leave to bring up a petition from the American Loyaliſts, which having been read, his Lordſhip moved that it ſhould lie upon the table; and at the ſame time informed the Houſe, that he intended to make a motion on Tueſday next relative to the ſubject matter of the petition.

The Houſe having reſolved itſelf into a Committee of Supply,

Lord Mulgrave. Lord *Mulgrave* roſe, and briefly recapitulated his former argument, relative to the penſions paid to the widows of Captains in the Royal Navy, Lieutenants, and Maſters and Commanders; and after ſtating the hardſhip of their ſituation during peace, when their penſions were, from there being a leſs number of ſeamen employed than during war,

4 reduced

reduced to sums so trifling, that they could not live upon them, declared he meant to propose a small augmentation. His Lordship then moved a prefatory resolution.

Admiral Darby seconded the motion.

The resolution being agreed to, his Lordship in substance moved, "that it is the opinion of this Committee, that an humble address be presented to his Majesty, praying that he would graciously be pleased to order a pension of 45l. per annum to be paid to the widows of Captains, and a pension of 30l. per annum to be paid to the widows of Lieutenants of the Royal Navy during peace, in addition to their present precarious pensions," &c. &c.

This motion likewise passed unanimously, and the House was resumed.

June 23.

Lord *John Cavendish* brought down the following message from his Majesty: Lord John Cavendish.

"GEORGE R.

"His Majesty reflecting on the propriety of a separate establishment for his dearly beloved son the Prince of Wales, recommends the consideration thereof to this House, relying on the experienced zeal and affection of his faithful Commons, for such aid towards making that establishment, as shall appear consistent with a due attention to the circumstances of his people; every addition to whose burden his Majesty feels with the most sensible concern."

The Speaker having read the message, the House sitting uncovered,

Lord *John Cavendish* moved that the message be referred to the consideration of the Committee on Wednesday next. Lord John Cavendish.

Mr. *Powys* said he thought himself justifiable in calling upon the noble Lord on this occasion, to state something to the House of what he intended to move in the Committee of Supply; and he was the more desirous to hear something on this head, as some years ago the noble Lord in the blue riband had assured the House, that they would be able to establish a fund to support the Prince's houshold, without calling upon Parliament for an aid. Mr. Powys.

Lord *John Cavendish* informed the honourable member, that it was not his intention to call upon Parliament for a supply to support the Prince's establishment, which the King would be enabled, by proper regulations, to do, from his civil list; therefore all that would be wanted or desired from Lord John Cavendish.

Parliament,

Parliament, would be a ſum juſt to begin with, and defray the neceſſary expences that muſt attend the ſetting on foot a new eſtabliſhment. This anſwer ſeemed to give general ſatisfaction; and the queſtion having been put on the motion for referring the meſſage to the Committee of Supply, was carried unanimouſly. He then requeſted the Houſe would recollect, that on a former occaſion he had thrown out an idea relative to a reform in the offices of his Majeſty's Exchequer; it was now his intention to carry that idea into effect: there were ſome offices, ſuch as that of Uſher of the Exchequer, which he meant ſhould be entirely aboliſhed after the deaths of the preſent poſſeſſors: the Tellerſhips he did not intend to aboliſh, but to reform; they had been uſually beſtowed on the ſons of Chancellors, who were thus rewarded in the perſons of their children for their own ſervices: he wiſhed therefore to preſerve them for laudable purpoſes; but the fees which appeared too conſiderable, ſhould be reduced after the expiration of the patents under which the preſent Tellers held. He then moved for leave to bring in a bill for the better regulation of offices in his Majeſty's Exchequer.

Mr. Powys. Mr. *Powys* then aſked if any bill was to be brought into Parliament this year to compel public accomptants to pay in their balances. A deſultory converſation took place in conſequence of this queſtion, in which a bill that had been filed againſt Mr. Powell, as one of the executors of Lord Holland, and which had abated in conſequence of his death, became the ſubject of converſation, Mr. Kenyon deſiring to know if there was any intention of reviving it.

Lord John Cavendiſh. Lord *John Cavendiſh* ſaid he was not prepared to anſwer the different queſtions; but that he would take care to be better informed on ſome future day.

The Solicitor General. The *Solicitor General* ſaid, he never would revive the bill to the full extent of the one which it had abated; he underſtood that the former was for the recovery of all the intereſt that had ever been made out of the public money by Lord Holland; a meaſure which appeared to him ſo unjuſt, oppreſſive, and vexatious; ſo contrary to the received practice of all Paymaſters for a century, and would lay under ſuch terrible apprehenſions the deſcendants of all former Paymaſters, without any limitation as to time, that he would ſooner reſign his office than abet ſuch a meaſure.

Mr. Fox. Mr. *Fox* complained, that of all the former Paymaſters, his father was the only one whom the late Adminiſtration had

had singled out for the purpose of exacting from his executors what would certainly ruin, and reduce to beggary, his whole family; and what the descendants of all his predecessors had been suffered to enjoy as their just and fair inheritance, namely, the interest not of any money with-held from the public after it had been called for, but all the accumulated interest that had ever been made by a Paymaster: this was a prosecution of such a nature, considering the situation in which he stood with respect to the Ministers when it was commenced, that looked very like a persecution!

Mr. *W. Pitt* agreed with Mr. Fox, that he did not think such interest ought to be demanded by the public; but still he thought the late Attorney General had done right in demanding all that he conceived the public had a legal claim to; if the claim should be found to be oppressive, as he thought it would, the legislature could then give relief; but it ought not to be at the discretion of an Attorney General to leave undemanded any right of the Crown. Mr. W. Pitt.

Mr. *Burke* replied, that Empson and Dudley might be defended on precisely the same ground. — The question was at last put, and leave was given to bring in the bill. Mr. Burk

June 24.

The House resolved itself into a Committee on the bill for altering the law relative to writs of right, and other modes of recovering property. Mr. Sydney, who claims to be Earl of Leicester, as son and heir of Jocelyn and Elizabeth, late Earl and Countess of Leicester, and who, a considerable time ago, caused a petition to be presented to the House against the bill, was, in consequence of this petition, called to the bar, where he was permitted to offer his reasons against the bill. he stated, that in its present form it would absolutely ruin him, as it would be an effectual and insuperable bar to the prosecution of those claims, which he justly had to the estates of the late Earl of Leicester, his father. As the law now stands, he was at liberty to prosecute those claims by writs of right, at any time within sixty years after the right accrued; but by the present bill the law would be so altered, that the writ must be brought within twenty years after the right accrues, with an allowance of ten years more to such persons as were infants, insane, or in confinement, when they acquired the right. Now, as his father died when he was no more than five years old, and as more than twenty

years had elapſed ſince he himſelf arrived at full age: — in fine, as forty years had paſſed away ſince, by the death of Earl Jocelyn, his father, the right to his eſtates had accrued to him, the Houſe muſt ſee, that, from the moment the bill ſhould paſs into a law, from that moment an effectual bar would be ſet up againſt the proſecution of his juſt rights; though by the law, as it now ſtands, the time during which he could bring his writ of right would not expire for twenty years to come, namely, till the year 1803. Fortune had hitherto prevented him from proſecuting his claim, except in one inſtance; and he hoped that the legiſlature would not put the final ſeal to his ruin, by cutting off the twenty years, which by law he was at this moment allowed, before any limitation could finally bar him. He then prayed, that a proviſo might be inſerted, that nothing in the bill ſhould affect the claims of John Sydney, and his heirs, to the eſtates of Jocelyn, late Earl of Leiceſter; and in order to induce the Houſe to grant his requeſt, he quoted various precedents, of ſimilar proviſos, in various acts of Parliament that had paſſed ſince the Revolution. Mr. Sydney having cloſed his addreſs to the Houſe,

Mr. Kenyon. Mr. *Kenyon* ſaid, that as he wiſhed not to injure an individual by a bill, which he had brought in for the public good, he was ready to give an opportunity to Mr. Sydney to proſecute his claims, by an amendment to the clauſe, which ſtated, that *from* and *after* the paſſing of this bill, no writ of right ſhall be brought, after the lapſe of twenty years from the time the right accrued; the amendment he propoſed was this — "that nothing in the bill ſhould affect any right or rights that ſhould be brought before the firſt day of Michaelmas term, 1783." He ſaid, that before that day, Mr. Sydney might bring his writs of right, without being under the neceſſity of proceeding upon them immediately, as he would be at liberty to proceed upon them at any time within the next twenty years.

Mr. Mellish. Mr. *Melliſh* thought the amendment afforded too ſhort a time; he then moved another amendment, by enlarging it to Michaelmas term, 1784. This latter amendment was adopted; and the clauſe, thus amended, was agreed to by the Committee.

Sir Watkin Lewes. Sir *Watkin Lewes*, thinking this time ſtill too ſhort, and the caſe of Mr. Sydney peculiarly hard, moved for leave to bring up a clauſe to ſave to him his rights, any thing in the bill to the contrary notwithſtanding. He ſaid, that the circumſtances

cumſtances of Mr. Sydney were ſuch, that it would be very inconvenient for him to ſue out between thirty and forty writs of right between this and Michaelmas, 1784; and yet he muſt ſue out that number, or have his rights barred, if the proviſo in his favour ſhould not be adopted.

Mr. *Kenyon* oppoſed the motion: he ſaid the expence of ſuing out the writs would be inconſiderable; that a limitation ought to be ſet to claims, in order to quiet the minds of poſſeſſors of eſtates; and that what might be humanity to Mr. Sydney, would be cruelty to the public. Mr. Kenyon.

Mr. *Percival* was of opinion that if the ſaving clauſe was not admitted, the term for ſuing out the right ought to be greatly enlarged. He was informed, that as the Committee had already agreed to the clauſe, where the term was limited to Michaelmas, 1784, it could not now be enlarged; but it might be done on the report. The queſtion was then put on the motion for bringing up the clauſe, which paſſed in the negative, without a diviſion. Mr. Percival.

Mr. *Kenyon* then moved for leave to bring up various clauſes for taking away the trials by duel or battle, and by wager of law; and for preventing tenant for life from defeating or deſtroying remainders. The clauſes were brought up, and agreed to. Other clauſes were brought up alſo by Mr. Kenyon, for obliging all perſons, who ſue out writs of error, to give ſecurity to the court for the payment of debt and coſts, in caſe the plaintiff in error ſhould not be able to overthrow the decree or judgment complained of; and alſo for making it neceſſary that when judgment is ſuffered to go by default, and a *ſcire facias* is iſſued to the Sheriff, that the iſſuing ſuch *ſcire facias* ſhall in fact, as the words import, be notified to the defendant. He ſaid, that this regulation was neceſſary, in order to obviate a very great abuſe; for, according to the preſent practice, two different writs of *ſcire facias* are iſſued to the Sheriff, who, without ever notifying the circumſtance to the defendant, returns on the back of each of them *nihil*, and then judgment was given of courſe, though perhaps the defendant might have previouſly diſcharged the debt. Mr. Kenyon.

Mr. *Francis Eyre* approved the clauſe, and wiſhed it might be extended to caſes where notices are to be given to perſons who are bail for a defendant, that if they do not ſurrender him they will be fixed with the debt; in theſe caſes there was an infamous practice among the vermin of attornies, called *buffing the notice*; they ſend a clerk of their own to the door Mr. Francis Eyre.

door of a perſon who is to be ſerved with ſuch notice, and the perſon who is to ſerve the notice, coming up to the former, aſks him if he belongs to the man of the houſe; the other anſwers in the affirmative, and receives the notice, which is thus kept from the real perſon for whom the law intended it, and who thus becomes fixed with the debt, becauſe he did not get notice to ſurrender the defendant, which it might have been in his power to do, had he been really ſerved with the notice. The clauſe was extended, as Mr. Eyre deſired; and the Chairman having gone through all the clauſes, left the chair, and immediately reported the bill to the Houſe, who ordered it to be printed with the amendments.

Lord John Cavendiſh.

Lord *John Cavendiſh* brought in a bill for continuing the commiſſion of public accounts, which was read a firſt time. His Lordſhip then proceeded to the propoſition of which he gave notice, relative to the petition from the Loyaliſts. He ſtated the obligation this country was under to make proviſion for that unfortunate ſet of men, whoſe misfortunes were to be aſcribed to their attachment to this country. Two very reſpectable gentlemen (members of the Houſe) had acted as Commiſſioners laſt year and the preſent, in receiving and determining the claims of ſuch Loyaliſts as ſtood in immediate need of a temporary ſupply; and ſuch had been their diligence and judgment, that he meant to continue them, if they could be prevailed on to continue, and to add a few more to them, under the authority of an act of Parliament. He would move for a bill inſtituting a new commiſſion, with additional Commiſſioners and enlarged powers, ſuch as enabling the Commiſſioners to adminiſter oaths, to compel attendance, and in ſhort to give them ſufficient authority, to render them competent to diſcover and aſcertain, with ſome tolerable degree of preciſion, who were and who were not perſons diſtreſſed, in conſequence of the civil war, and perſons entitled to the protection and relief of Parliament. Every body muſt ſee, that it would be incumbent on Parliament to do ſomething; to what extent muſt be governed by the ſituation of the country and its circumſtances, but the more information they had before them, and the more enlightened they were, the better they would be able to meaſure out their relief, and to adminiſter it juſtly, fairly, and proportionably, to the nature of the caſe of the parties diſtreſſed. At preſent, he conceived, no man

would

would deny that it was utterly impossible to say what ought to be done towards the relief of those unfortunate and meretorious persons, who had undoubted claims on this country, and who had incurred considerable distress in consequence of their loyal and laudable attachment to its cause. He meant therefore to institute a commission for the purpose of enquiring who were the persons so entitled to relief, and he meant also to make it a part of the bill, that the Commissioners should report the result of their enquiries early in the next session to that House, that they might see their way upon the business, and know the grounds of it, before they came to any parliamentary proceeding upon the subject. His Lordship said, a great deal would depend upon the United States, as every gentleman must be aware; and they, he trusted, would act liberally on the occasion, and by a generous determination to forget and forgive, lay the seeds of future confidence between the two countries. This he flattered himself would be the case, because America must see the great value and importance of the friendship of Great Britain, and could not have to learn, that the closer connection there was cemented between Great Britain and the United States, the more their mutual interest and their mutual strength would be promoted and established. But this must necessarily be a work of some little time. Passions, prejudices, and resentment, would, he hoped, die away on both sides, and good-humour, regard, and confidence, encrease more and more. That being the case, he trusted by the time the Commissioners to be appointed under the new bill, had gone the length of a report, Great Britain and the United States would perfectly understand each other, and between them both, effectual relief would be administered to those, who had been distressed in consequence of the late unfortunate civil war. His Lordship concluded with moving, that the following paragraph of his Majesty's speech, at the commencement of the session be read: "I have ordered enquiry to be made into the application of the sum voted in support of the American sufferers; and I trust that you will agree with me, that a due and generous attention ought to be shewn to those who have relinquished their properties or professions from motives of loyalty to me, or attachment to the Mother Country." He then moved for leave to introduce a bill for the appointment of Commissioners to enquire into the circumstances of those who had suffered in consequence of the dissensions in America.

Sir

Sir Adam Ferguson.

Sir *Adam Ferguson* did not well underſtand the word circumſtances; it had a broad meaning; but he underſtood very well that in an enquiry of this kind, very ſtrict enquiry ſhould be made into the merits of the perſons claiming relief. They might naturally be divided into three claſſes: firſt, thoſe who took up arms, and defended the cauſe of Great Britain; ſecondly, thoſe who quitted America and their fortunes, and took ſhelter in this country; thirdly, thoſe who remained in the provinces, and who ſubmitted to the American government, but who, when the King's troops appeared among them, ſeemed to wiſh well to his Majeſty's arms. Now, as it was not in the nature of things, that this country could make reſtitution to all, it was neceſſary that a diſcrimination ſhould be made; and that thoſe who had the greateſt merits to plead, ſhould get the preference in their claim to relief; but he was afraid that giving this relief at preſent, would prevent the Americans from doing what they were bound to by the 5th article of the Proviſional Treaty.

Lord John Cavendiſh.

Lord *John Cavendiſh* in reply ſaid, he had purpoſely moved for the bill under a general title, meaning that the enquiry of the Commiſſioners ſhould go as largely, and take in as many deſcriptions of perſons as poſſible. His Lordſhip declared, he could not concur with the honourable Baronet, that on ſuch an occaſion it would either be politic or practicable to go into a minute enquiry into the particular character and conduct of every individual, with a view to any comparative purpoſe. Such an enquiry would be ſo odious, and ſo difficult, that he ſaw not what poſſible end could be anſwered by it, that would make amends for its labour and invidious tendency. With regard to diſtinctions of perſons, he ſaid, in his mind loſs of fortune did not make all the merit. Loſs of office was equal; thus a Clergyman, or a Cuſtom-houſe Officer, who had been a meritorious officer, might deſerve as much as a perſon who had loſt his eſtate. He thought the diſtreſs of the perſons was a name of a general nature, that it pointed more immediately to the matter that was the real cauſe of any enquiry being inſtituted, and upon every view of the caſe in that ſtage of the buſineſs, at leaſt, he was of opinion, that it was better the motion ſhould ſtand as it did. When the bill ſhould be before the Houſe, it would be for their wiſdom and their judgment to decide how it ſhould be worded, or what form the commiſſion ſhould aſſume.

Sir

Sir *Grey Cooper* reminded the honourable Baronet, that the present being merely a motion for leave to bring in a bill, there was no manner of neceſſity for extraordinary accuracy as in the caſe of a reſolution, or any ſolemn proceeding of the Houſe. A bill might be moved for under any title, and after it had paſſed through all its ſtages, and been amended as the Houſe ſhould have thought proper, the title might be then adapted to it, and in words extremely different from thoſe in which it had been moved for leave to bring it in. Sir Grey Cooper.

Mr. *Baker* thought the Houſe ought to be particularly cautious how they proceeded on a matter of ſuch extreme delicacy. If the title of the bill extend ſo largely, as it was now moved for, Congreſs might be lead into an idea that the Britiſh Parliament meant to relieve perſons of all diſtinctions, who had been diſtreſſed by the American war, and from ſo conceiving the intentions of the Britiſh Houſe of Commons, might, without any deſign of breach of faith on their part, be induced to evade the performance of the fifth article of the Proviſional Treaty, by which Congreſs had ſtipulated earneſtly to recommend to the legiſlatures of the reſpective States, to provide for the reſtitution of all eſtates, rights, and properties, belonging to, what was termed in the article, real Britiſh ſubjects, and perſons reſident in the diſtricts in the poſſeſſion of the Britiſh arms, who had not borne arms againſt the United States. Mr. Baker dwelt upon the neceſſity for the Houſe's proceeding in ſuch a manner, as by no means to hold out a colour of an intention to extend relief to all perſons without diſtinction, much leſs ſuch an intention as ſhould warrant a ſuſpicion that the Britiſh Parliament meant itſelf in any ſort to fly off from the expreſs ſtipulation of the article, in conſequence of which Congreſs might think themſelves juſtified in doing ſo, and thus a great number of deſerving perſons fail in obtaining any relief whatever. For theſe reaſons, Mr. Baker ſaid, he thought ſome diſcrimination neceſſary; and as the Houſe, he conceived, could only deſign to turn their attention to ſuch Loyaliſts as did not come within the meaning of the fifth article of the Proviſional Treaty, he ſuggeſted the propriety of beginning the buſineſs in ſuch a way, as ſhould clearly point out what their intention really was, and in favour of whom it was to be applied. Mr. Baker.

Mr. *Fox* begged gentlemen would recollect, that the bill moved for, was not a bill of relief, but ſimply of enquiry; Mr. Fox.

and

and ſo far would it be from preventing Congreſs from performing their engagement in the fifth article, that it would be of uſe to his Majeſty's Miniſters in negotiating about the performance of that article, as the reſult of the enquiry would enable them to diſcriminate between thoſe who were included in that bill, from thoſe who were not, and conſequently to urge the claim of the former. Mr. Fox declared he never was, nor never would be that man, who was ready to avow he deſpaired of any power's keeping its faith, and completely fulfilling the true intent and meaning of any one article ſtipulated in a preliminary of peace. He would not, nor did he at all deſpair of the United States amply and completely fulfilling the fifth article of the Proviſional Treaty. But it was abſolutely neceſſary that ſome enquiry ſhould be ſet on foot for the purpoſe of giving Government due lights upon the ſubject of that article, and affording them an opportunity of knowing who the perſons were that came within the deſcription of the article, in order that they might ſtrengthen the claims of thoſe perſons upon the United States, by negociating with the States in their behalf.

Sir George Howard.

Sir *George Howard* ſaid, that the honour of the nation was intereſted in providing for the Loyaliſts, who had abandoned every thing for this country. He ſaid, that by the lateſt accounts from America he was informed [here he read a paſſage from a letter] "that Congreſs had not recommended the caſe of the Loyaliſts to the different States; and that frightened by the threats of the Rebels, theſe unfortunate people would be obliged for ever to quit the continent, to eſcape the vengeance with which they were threatened, for having been guilty of the crime of loyalty to this country." He ſaid, that in the treaty of truce between Philip III. of Spain, and the United States of Holland, in 1609, the eſtates of Philip's adherents were ſecured to them for the term of the truce, and afterwards ſecured for ever to their heirs, by the treaty of Munſter, in 1648. It would be a diſgrace to this country, to do leſs than Philip did for the unfortunate adherents of an unſucceſsful cauſe.

Governor Johnſtone.

Governor *Johnſtone* ſaid, he by no means agreed with the right honourable Secretary of State, that the merit or demerit of the unfortunate Loyaliſts was wholly out of the queſtion. On the contrary, he hoped that the Commiſſioners would fully report the facts upon which they ſhould form their judgment. This was highly neceſſary to enable

the

the House to decide upon the whole result of their enquiries; for, certainly, men of different feelings with regard to America, might judge very differently upon the same facts; for instance, he had no doubt, but the right honourable Secretary and he might think diametrically opposite to each other upon the very self-same identical facts, and that what he should consider as the greatest merit in one description of Loyalists, the right honourable Secretary would declare to be a great demerit. That this country ought to do something essential for the Loyalists, every man of honour must sensibly feel; but in order to be able to know what the House ought to do for them, the Governor said, the House must first be informed in what manner the Provisional Treaty had been received in America. He meant not to put any question to Ministers that was improper, or say any thing that should give rise to ill temper or heat. On the present occasion, he was persuaded the utmost candour and cordiality was necessary; but if Ministers could, without difficulty, answer him, he should be glad to know what reception the Provisional Treaty had met with in America?

General *Conway* did not immediately see how an enquiry into the reception that the Provisional Treaty had met with in America, could have any necessary connection with the motion then before them; nor did he think any reflections on the peace at all relative to it. At any rate, they had better be avoided, in his opinion, since the general wish must be to proceed with as much unanimity as possible. Having spoken a good deal upon the point of distinctions and classes of Loyalists, as they had been treated of in the course of the debate, the General said, there was one class of Loyalists who certainly stood separate and distinct from every other, and whom he hoped were not to wait the slow issue of a formal commission of enquiry, before their obviously meritorious services were rewarded; indeed such was their situation, that they could not admit of so much delay; he meant the military of America in the British service; those gallant Provincial corps, who had actively, and at the hazard of their lives, as well as their fortunes, drawn the sword in the cause of Great Britain. Gen. Conway.

Lord *North* observed, that there could no injury arise from providing for those who had taken up arms against America; as they were expressly excluded from any benefit under the fifth article of the Provisional Treaty; it was his intention therefore to move on Friday, that the officers of the Provin- Ld. North.

cial regiments should receive half pay, and retain their rank, (in America only) with this condition, that if they should ever be restored to their possessions, or live out of the King's dominions, their half pay should cease. He was not able to say precisely how much the estimate of this half pay would amount to; but he believed it would be about 30,000l. However, great as this sum was, they were entitled to it by their services as soldiers, and their sufferings as men; and also by the promises made to them when the regiments were raising.

Mr. Fox. Mr. *Fox* said, his noble friend was a little mistaken, as even those who had taken up arms against America had claims upon Congress, under the fifth article of the Provisional Treaty, as Congress had bound themselves to recommend it to the different assemblies to restore them to their estates, on paying the sums for which they had been sold: thus far the letter of the Treaty went, but the spirit went much farther; for, as it seemed that Congress were afraid that the purchasers of the forfeited estates might suffer by the restoration, so it followed, that where there were no purchasers, as where the estates had not yet been sold, in such cases they should be restored to the Loyalists, without the exaction of any purchase money.

Ld. North. Lord *North* thanked his honourable friend for having pointed out his mistake. His Lordship said, he certainly did not mean to suggest that Congress were not bound to make good their stipulation in the latter part of the fifth article of the Treaty, as explained by his honourable friend, as well as every other stipulation of the Treaty.

Mr. D. P. Coke. Mr. *D. P. Coke* said, it was not his intention to have taken part in the debate, but he thought it necessary to caution the House against animadverting on the peace in a debate of that kind. He reminded them, that America might catch their language; and that from mistaking any censure of the peace, slightly thrown out in the warmth of debate, it might be conceived across the Atlantic, that there was in this country a general disapprobation of it, and consequently a disinclination to fulfil the several articles of the Provisional Treaty; a misapprehension that could not but lead to fatal consequences. With regard to the Loyalists, Mr. Coke declared, he was convinced from authority, indeed from several conversations upon the subject that he had held with the noble Earl who made the peace, that the noble Earl had the most liberal intentions with respect to the Loyalists, and meant to have done every thing for them that could be done by treaty.

Mr.

Mr. Coke, after this said, he could not tell, till he saw the new commission, and examined what its directions were, how far it would be convenient for him to be one of that Board. It appeared to him that it might be necessary to send some Commissioners over to America. With regard to making distinctions as to the degrees of merit of the Loyalists, he and his brother Commissioner had thought it their duty to do; so and whenever they found, on enquiry, that a Loyalist had borne arms, and been in active service in the cause of Great Britain, they had always considered that as a great merit, and acted accordingly. Whether they were warranted so to do, he knew not; but if, under such flimsy and trifling powers as the commission he had been in, they had done so, it struck him *a fortiori*, that the same might be done under a commission, instituted by an act of Parliament. He added, in reply to what had been said by Governor Johnstone, relative to the Commissioners reporting all the facts, as well as their opinion upon them, that he, and the honourable gentleman who joined with him in the commission, had always committed the whole of the facts to writing, and that they were in books at all times ready for the inspection of the Treasury.

Governor Johnstone.

Governor *Johnstone* said, nothing could be farther from his intention than casting any reflection upon, or insinuating any thing against the honourable gentleman or his brother commissioner. The Governor also acknowledged that Mr. Fox had fairly and fully explained that part of his first speech, which he had declared he did not approve.

Lord Adam Gordon.

Lord *Adam Gordon* said, he was happy to hear that half pay was on Friday next intended to be proposed for the Provincial corps in question; but he wished to know whether Colonel Donkin, Colonel Fanning, and other officers of American corps, were put upon rank on the British establishment. He declared he appealed particularly to the Secretary at War.

The Secretary at War.

The *Secretary at War* said, those regiments had been put upon the British establishment, consequently the officers held rank on that establishment.

Lord Adam Gordon.

Lord *Adam Gordon* rose again, and asked, if that was the case, why Sir John Johnson, an officer who had served in America during the whole of the war, at the head of five battalions, and had distinguished himself very greatly, was not also put upon the British establishment? Sir John, he said, had great merit, and that merit would be attested by Sir Guy Carleton, (under whom he had served at Quebec)

and by General Haldimand, and all who knew him; besides, the services of his father, Sir William Johnson, entitled him to as much reward as any other officer who had served in America.

Mr. Montagu.

Mr. *Montagu* recommended it to his noble friend not to bring into the debate any matter so exremely foreign to the motion as the question he had just started. Mr. Montagu reminded the House what the motion precisely was, and advised them to adhere to it. He also strongly commended the two Commissioners, who had so much to their honour dedicated their time in the course of the past two years to enquiring into the claims of the Loyalists to temporary relief. He said, their reports had been so able and so satisfactory, that the Treasury always proceeded to adopt what they recommended, and had no manner of difficulty in following their advice. He added, that he should be extremely sorry if the country was likely to lose the abilities of either of those gentlemen on the new commission's issuing.

Lord Adam Gordon.

Lord *Adam Gordon* said, he would take his honourable friend's advice, and would only say the partiality he had mentioned had been much talked of among the officers of the army in general, and had created no small share of discontent.

Gen. Smith.

General *Smith* said, he had foretold that this jealousy in the army would happen in consequence of the putting the five Provincial corps upon the British establishment.

Sir George Yonge.

Sir *George Yonge* defended the measure, and declared his approbation of the intention to move for half pay for the other Provincial corps.

Mr. Wilmot.

Mr. *Wilmot* feared that other business would not permit him any longer to continue a Commissioner. Mr. Wilmot thought it would have been better to have worded the bill moved for as nearly as possible to the words of the part of his Majesty's speech which referred to it. Mr. Wilmot added several other pertinent observations.

Gen. Ross.

General *Ross* next endeavoured to engage the attention of the House; but as what he was entering upon referred to the half pay of the army, the House pretty loudly called out Friday! Friday! and the Speaker told the General that his argument did not apply to the question before the House.

Mr. Percival.

Mr. *Percival* mentioned the inhabitants of East Florida as equally entitled to the consideration of Parliament with any other description of American Loyalists. Mr. Percival also spoke

ſpoke of ſome other matters, but we did not diſtinctly hear him.

At length the motion was put, and carried.

COTTON AND LINEN MANUFACTURE.

The Houſe having reſolved itſelf into a Committee of the whole Houſe, in order to take the ſtate of the Cotton and Linen Manufactures of Great Britain into conſideration, Sir Harry Houghton took his ſeat at the table.

Mr. *Stanley* then, in a ſpeech of ſome length, opened the ſubject, and urged the great neceſſity of allowing drawbacks on ſoap and ſtarch, brimſtone and vitriol, pot, pearl, wood, weed, and Barilla aſhes, conſumed in preparing the raw materials of flax and cotton, for manufacture. Mr. Stanley painted in ſtriking colours, the great importance to the State, that the cotton and linen manufactures had of late years proved, by conſiderably aſſiſting the commerce of the kingdom, and conſequently becoming a moſt valuable ſource of revenue to Government. He then proceeded to ſhew, that in conſequence of the rivalry of foreigners, of the manufactures in Holland, Germany, France, and Swiſſerland, we were in great danger of loſing them. In order to illuſtrate this, Mr. Stanley ſtated, that the concluſion of the war had introduced a new ſyſtem of commerce, and that it had deprived us of our excluſive trade. Add to this, he mentioned other hardſhips which Great Britain had to ſtruggle with as a manufacturing country, peculiar to itſelf, and from which even the ſiſter kingdom of Ireland, in purſuance of ſtrong natural advantages, and a wiſe ſyſtem of policy adopted by her Parliament, had freed herſelf. Among theſe he deſcribed the heavy taxes, the high price of labour, and the duties paid on the various articles conſumed in preparing the raw materials of flax and cotton for manufacture. This laſt particular he ſtated to be a hardſhip not known to exiſt in any other country, and urged the example of Ireland in having taken off all ſuch duties. He urged alſo the exemption that Great Britain allowed in reſpect to the woollen manufacture, and argued upon the compariſon of that with the cotton and linen manufactures, ſtating that the great encreaſe of the latter was a circumſtance which rendered it almoſt equally well entitled to the favour and encouragement of the legiſlature with the woollen manufacture. He declared, he addreſſed himſelf to the Lords of the

Mr. Stanley

the Treasury, as private members of Parliament, rather than as persons, whose official situation might make them partially tenacious of the public revenue. He advised them to recollect, that if by giving up a small modicum of revenue, for the encouragement of a thriving branch of manufacture, they encreased and extended that manufacture, they in fact increased the revenue, and that in the wisest manner possible, by increasing and rewarding the industry of the people. He asserted, that articles produced from the raw materials of flax being extremely various and multiplied, gave employment to eight hundred thousand of his Majesty's subjects, and he begged the importance of that fact might have its due consideration with the Lords of the Treasury. He reminded them of the spirit of emigration, that at present prevailed, and warned them of the fatal consequence of driving great numbers of our manufacturers from home, to seek a livelihood in other nations, where the taxes are lighter, and the encouragement to commerce greater. He mentioned, that the advantages this country had hitherto possessed over every other, were now much diminished; that even those engines of manufacture, which the ingenuity of Englishmen had contrived, and their art brought to perfection for the purpose of saving labour and time, and which had for some years given us such decided advantage over every foreign competitor, were now known to our rivals in manufacture abroad, and were erected in Holland, France, and Swisserland. On these and a variety of other grounds of argument, Mr. Stanley ably endeavoured to impress the House in general, but particularly the Treasury Bench, with a favourable opinion of the resolutions he meant to offer to the Committee, and which he read as follow: "1st. That it is the opinion of this Committee, that in the present state of the commerce of Great Britain, the preservation of the cotton and linen manufactures is an object of the utmost importance, and deserves the serious and immediate consideration of this House." "2d. That it is the opinion of this Committee, that a drawback be allowed of the duties now payable on all soap and starch used and consumed in preparing the raw materials of flax and cotton for manufacture, and in the progress of the same to a finished state for sale." "3d. That it is the opinion of this Committee that a drawback be allowed of the duties now payable on all brimstone and saltpetre used in making oil of vitriol." "4th. That it is the opinion of this Committee,

mittee, that the duty now payable on the importation of pot, pearl, wood, and weed ashes, do cease, determine, and be no longer paid".

Mr. Stanley concluded with moving the first resolution.

Mr. D. P. Coke
Mr. *D. P. Coke* rose to second the motion. Mr. Coke said, the town of Nottingham, one of the first manufacturing towns in the kingdom, especially in the article of stockings, was materially interested in the present application, an application which he would venture to say, the general interests of the nation, considered in a commercial point of view, were materially concerned in the success of. Mr. Coke observed, that his honourable friend who made the motion, had so ably and amply supported it, that he had left him very little indeed to add, in order to convince the House in general of the benefits that would result to the country from adopting that and the other three resolutions, that were intended to be moved afterwards. One thing, however, had escaped his honourable friend, and that was, the trifling amount of the public revenue, that was now asked to be given up in favour of two of the most important and considerable branches of British manufacture The whole difference that, allowing the drawbacks now prayed for, would, as he was informed from authority, amount to, was no more than twenty thousand pounds, and as the duty lately taken off smalts was now prayed to be laid on again, that would, as experience had evinced, bring in 9000l. a year. Another duty which Mr. Coke mentioned, would produce 2000l. a year more, which, added to the other, would make 11000l. in the whole; there would therefore remain a diminution of the revenue to the amount of 9000l. only—a sum surely not worth mentioning, when it was considered, that it was given in favour and encouragement of manufactures, that gave bread to 800,000 subjects.

Lord John Cavendish.
Lord *John Cavendish* said, he was not perfectly master of the subject, and therefore not ready to say whether he was willing that the drawbacks be allowed or not. For which reason, if he consented to the resolutions then, he begged not to be precluded from opposing the bill that would be brought in upon them in any future stage of the business, or even from opposing the report. If the question was simply whether 800,000 British manufacturers should have bread or not, he should make no scruple to declare, that in his opinion no consideration of revenue ought to stand in the way of such a question; but he hoped the consequances, should the

the drawbacks be denied, were not likely to be so terrible as they were painted. During the war, the manufactures in question had flourished and encreased considerably. He saw no reason why they should not continue to flourish and prosper during peace. Peace was the time, of all others, peculiarly propitious to arts and manufactures, and why the cotton and linen manufactures should thrive less in time of peace than in time of war, he was at a loss to imagine. With regard to the drawbacks, the honourable gentlemen stated the whole amount at 9000l. Possibly 9000l. might be the whole amount of what the honest manufacturers would put in their pockets; but did gentlemen consider that drawbacks were ever the parents of fraud, and that three times 9000l. would at least be lost to Government under the allowance now prayed for? A variety of objections had been started by the public revenue boards, all tending to prove that the present application would prove more prejudicial to the revenue, than it could prove advantageous to the cotton and linen manufactures; therefore though he might not oppose the resolutions that were about to be moved then, possibly he should oppose them on the report.

Ld. North. Lord *North* said, the noble Lord's arguments against the resolutions had been so cogent, that though the noble Lord did not mean to enforce them at that moment, he trusted they would make a lasting impression on the breasts of the House. His Lordship then went into a variety of arguments against the application. Among other things, he said, he did not conceive such a trifling sum as 9000l. would operate in the manner described. It would neither, if refused, in his opinion, drive 800,000 manufacturers to emigration, nor if granted, would it encrease the manufacturers in question to any considerable degree. It might rather, were it granted, be deemed a trifling *bonus* in the pockets of a few principal manufacturers, than an effectual and important encouragement to the manufacturers themselves.

Mr. Dempster. Mr. *Dempster* attacked Lord North for his cruelty, in setting his face against an application for the encouragement of those manufactures so beneficial to the country, both in point of commerce and of revenue. It was, he declared, contrary to the noble Lord's custom when he had been at the head of the Treasury. Mr. Dempster said, he would lay it down as a principle invariably adhered to from the time of the Revolution in this country, that duties were never laid on the articles consumed in preparing the raw materials

of any considerable manufacture. The ill-judged tenaciousness of the two noble Lords in respect to the revenue, he declared, reminded him of what had been very prettily said on the subject of national revenue, by a French author; it was this: "That the princes of Europe were so avaricious of their revenue, that they scarcely ever considered commerce in any other light, than with a view to revenue, and would even risque losing it for ever, rather than for a moment give up any part of the revenue it produced. This, the French author went on to say, was like the foolish man, who should dig up his tree in order to gather fruit from the roots of it, rather than stay till it grew up, shot out branches, and in due time, produced fruit according to the order of nature."

The *Marquis of Graham* spoke long and ably in support of the application. His Lordship, among other things, said, he had been assured from persons fully competent to inform him, that all the losses on drawbacks arose from the abuses and mal-practices in the mode of paying them. Were those abuses reformed, and duly corrected, a real drawback, honestly and fairly paid, would not be as one to three, as the noble Lord had stated it. The Marq. of Graham.

Mr. *Pulteney* also very strenuously supported the application, and was extremely pointed and severe on the Boards of Excise and Customs. Mr. Pulteney.

The Honourable Mr. *Frazer* argued, that for his part so far from thinking it a vain thing to enable manufacturers and merchants to speculate at foreign markets after such a distressful war, in his opinion, direct contrary reasons would apply much better to the case in question. Our present situation required our merchants and manufacturers to be enabled to hold this language—Pray purchase the commodities we bring to your markets, and form connections with us, for we can serve you better and sell you cheaper than any other country in the world—and therefore he thought it very becoming the wisdom of that House, to take off every duty and every custom upon the materials used in manufacture, as far as was consistent with the comparative state of things and exigencies of the times. Mr. Frazer.

Sir Adam Ferguson, Lord Mahon, General Burgoyne, and Sir George Yonge also supported the motions.

Lord *Mahon* proposed the following as an amendment to the second, "in such way and manner as shall tend to prevent frauds and abuses in the said drawbacks," which was agreed to. Ld. Mahon.

The resolutions were put and carried.

June 25.

General Smith. General *Smith* rose, he said, in consequence of what was said by a noble Lord (North) on Tuesday last, relative to bringing before the House, on Friday next, some resolutions respecting the allowing half pay to the officers of American corps. As the noble Lord had mentioned that it would require a sum of 30,000l. he thought the House ought to be in full possession of every intelligence on the subject, before they came to any such resolution; and, for which purpose, he moved, "That the letters of service by which the several American corps were raised, be laid before the House." The purpose of making that motion, he said, was to see under what terms the regiments were raised, and to which half-pay was promised.

Ld. North. Lord *North* said, the motion could not well be complied with, as most of the regiments in question were raised under the immediate order and inspection of the Commander in Chief in America, and, of couse, there could be no letters of service here; however, his Lordship referred the honourable General to the votes of the House, where he would see that all the letters that could be of any use, were already before the House. Indeed he believed the honourable General would withdraw it, when he should inform him, that it was not on the ground of the letters of service that he intended to propose the pay; nor was it under any idea that half-pay was promised when the corps were raised; but simply in consequence of a letter from Lord George Germaine to Sir Henry Clinton in 1779, which letter was written with the consent of all his Majesty's Ministers, and which held out to the provincial regiments the hope of half-pay, as a reward for their services, and an inducement to the people of the country to recruit them with more alacrity. If the House should not think that the public faith was pledged in this letter, he would wave all claim to the half-pay; it was upon this letter, upon the services of these regiments as soldiers, and their sufferings as men attached to the government of this country, that he rested the claim; and therefore it did not appear to him that there was any necessity for the motion.

General Smith. General *Smith* did not want to know simply whether half-pay had been promised to these regiments, but also whether there might not have been an express stipulation at the time they were raised, that they should not have any claim to half-pay.

Mr.

Mr. *Hussey* was of opinion, that as most of the officers of these regiments were natives of Great Britain or Ireland, they could not be entitled to half-pay on the score of their sufferings for their loyalty to this country; this was a species of claim that ought to be confined to Americans only. As to any promise of half-pay, so far was it from being made, that it was so generally understood in America, when the regiments were raised, that no half-pay was to be allowed, that commissions in them were not worth accepting, and he heard that a commission in one of them had been sold for fourteen pounds; and at length they were disposed of principally to English and Irish officers, who had sold out of the British regiments. Mr. Hussey.

Lord *North* admitted that when the regiments were raising, it was the intention of Government that they should not have half-pay; but it was afterwards found expedient to offer it, in order to induce the Loyalists to enter more chearfully into the service. He believed the honourable gentleman was a little mistaken as to the native country of the officers who were actually serving in these regiments; there might possibly be some English and Irish among them, but he believed by far the greater number to be made up of Americans. In the five regiments indeed, that had been put upon the British establishment, the officers, he believed, were chiefly English and Irish; and the regiment of Loyal Irish raised in America was composed entirely of Irishmen, and was now upon the establishment; but the other regiments raised in America were officered principally by Americans; and he hoped that the meritorious services and loyalty of these gentlemen, together with the Secretary of State's letter, would be a sufficient inducement to the House to accede to the proposition which he should have the honour of making on Friday next. Ld. North.

Governor *Johnstone* said, he was sorry to take up the time of the House by detaining them a moment from the business of the day, which had brought so many members together, and was so eagerly expected. But the words which had dropped from the noble Lord in the blue ribband obliged him, in justice to absent friends, and in duty to his country, not to permit such a declaration to pass unnoticed. The noble Lord had said, that his proposition to be made on Friday, meant to extend only to such corps as had been raised in America, without any promise of half-pay, but that it never was his intention, or those of his Majesty's Ministers, Governor Johnstone.

 his

his colleagues, to recommend, or even to liſten to any propoſals for giving half-pay to any of the regiments which had been raiſed in Great Britain or Ireland, where ſuch a bounty had not been ſtipulated in the letter of ſervice. That he begged the noble Lord would make no party declaration on that ſubject. That certainly extraordinary merit, extraordinary ſufferings, and extraordinay ſervice, would ſuperſede all general rules. That all which could be meant by ſuch regulations at the beginning, (or raiſing the regiment) would be a ſtipulation, or public declaration, that the regiment could not ſue for half-pay as a matter of right, when it ſhould be diſbanded; but it never could mean to exclude a claim on the plea of extraordinary ſervices. That in caſe the noble Lord meant his words in the poſitive excluſive ſenſe enumerated, the Houſe ſhould be cautious in their proceedings; for with ſuch an interpretation, the Governor ſaid, he believed they had already gone too far. In the five regiments already put on the Britiſh eſtabliſhment, one of them, Colonel Donkin's, were not compoſed of Americans, either officers or men. He made no doubt, they had ſufficient merit, and had been warmly recommended, to entitle them to the indulgence granted of half-pay; but while he preſumed not to queſtion their merit, he begged that the ſame plea might be left open to other regiments who could plead it, and not exclude indiſcriminately all corps from half-pay, who had not been raiſed in North America, and thereby leave a reproach on the nation, that thoſe who were abſent, ſerving their country in the moſt eſſential degree, were neglected, while ſuch as were on the ſpot to prefer their ſolicitations, were preferred. That he was informed, and he ſtated it in the preſence of the Commander in Chief, who could correct him if his information was wrong, that only two officers in all the regiments which he had named were Americans. If the noble Lord's rule took place, it was not ſufficient that the officers commanding corps were Americans, but all the other officers ſhould be ſo alſo; but this, the Governor ſaid, he was far from inſiſting ſhould be the rule. He thought there were two criterions; the firſt, that of being Americans, who had ſerved in the army, and conſequently excluded by the late peace from the advantages of returning to their poſſeſſions, as other Loyaliſts might expect; this country ought to provide for them; and the moſt honourable and moſt natural way was to give them half-pay. There was alſo another claim for half-pay, and that

that was gallant exertions in the cause of Great Britain, without considering where a man was born, but merely the deeds he had done. Upon this last ground, the Governor said, he begged leave to lay in his claim in time, in behalf of the officers of two regiments, with whom he had the honour to serve, namely, Fullerton's and Humberston's. The first had generously served as marines in all the gallant actions in the East, and had lost one-third of their officers, and above one-half of the men; the other regiment had been in as many actions on the shore, and had lost as many of their officers, and more of their men, without calculating the last attack in storming Onir. The Governor concluded his speech with hoping, that the noble Lord meant to confine his observations to such regiments as had not been in actual service, but to leave all other officers open to their respective claims of extraordinary merit, when their services should be known, considered, and understood; and he was bold to say, that upon such a trial, he was confident that no regiment would bear the examination with greater lustre than the gallant officers, in behalf of whom he had presumed to trouble the House.

Sir *Henry Clinton* rose and said, he ought to make many apologies to the House for trespassing upon them at a time when business of so much importance was coming on, but he thought himself so pointedly called upon, that he must beg their indulgence to say a few words in explanation of a part of his conduct while in command in America. It had been said by an honourable member, that he had appointed officers to equal command, who had before sold their commissions. The honourable Governor was perfectly right. He did so. The severity of the American service had rendered it necessary to discharge some of the British soldiers before they were entitled from length of service to Chelsea. For the good of the public, and the benefit of these poor soldiers, he assembled them, formed them into a garrison battalion, intending they should serve in that form the rest of their time, to entitle them to that bounty. It was necessary to appoint officers to this corps. They could not be taken from the Provincials, therefore such others of experience as could be had, were taken, chiefly from officers residing among us, and then on half-pay, and others, who after long service had been obliged to sell, not being longer fit for active service, but very sufficient for an invalid garrison corps. The first Commandant appointed was Capt. Sir Henry Clinton.

2 Sutherland,

Sutherland, who had a company in a British regiment; at first he held both commissions, but being called upon by his Majesty's commands to make his option, which were received in May, 1780, and not a year before, which had been insinuated to the army, he resigned to an officer of very long and faithful service, who had sold out, and who paid some acknowledgment to Captain Sutherland, which he (Sir Henry) was obliged to permit, and was appointed commandant in his place. Finding the number of these veterans increase, it was necessary to form more companies, and of greater strength, and he then appointed as commandant, another officer also of very long and faithful service, with the rank of Lieutenant-colonel, which rank he had held in the army, from which he had been permitted to retire by sale. He begged pardon for taking up so much time of the House; what had been said he thought necessary, in explanation of that part of his conduct.

General Conway, Mr. W. Pitt, and one or two members more spoke a few words; and Mr. Montagu begged that gentlemen would not anticipate a debate, which would come on more properly on Friday. Sir George Yonge said, that the greatest part of the letters moved for by the honourable General were already before the House.

Gen. Smith. General *Smith* then moved for a list of all the regiments raised in Great Britain and Ireland, during the American war, without promise of half pay.

Lord North. Lord *North* said, that, as an innocent motion, he would not oppose it; but if it was intended by it, that the proposition which he was to make in favour of the American officers should be understood as an encouragement to the regiments alluded to in the motion to hope for half pay, he would strongly oppose it; for a comparison would not hold good between the two cases. These regiments, raised at home, had disclaimed all idea of enjoying half pay; they were raised under the express stipulation that they should have none: the officers had great merit in standing forth in their country's cause; but that merit would be lessened if the idea of half pay had been in their contemplation. On the other hand, the American regiments had served where the war raged; they had borne all the hardships and fatigues of war, and exposed themselves to every danger; and, what was still more, they had, in order to do this, abandoned their property and connections; and therefore they had a merit to plead which a grateful nation could never overlook.

The motion was agreed to.

PRINCE

PRINCE OF WALES'S ESTABLISHMENT.

The order of the day, for taking the King's message into consideration, having been read, the Speaker left the chair, and the House went into a Committee of Supply, Mr. Ord in the chair.

Lord John Cavendish. Lord *John Cavendish* said, that the Committee must necessarily feel the most lively sentiments of affection to his Majesty, for the gracious manner in which he had determined to provide for the establishments of his Royal Highness the Prince of Wales, without calling upon his people for any additional supply to his civil list on that account: the whole of the annual expence his Majesty was graciously resolved to take upon himself, and to allow his Royal Highness 50,000l. a year; but the Committee could not be ignorant of the state of the civil list. About 50,000l. had been set aside towards paying debts, which would keep the civil list down to 850,000l. a year, for about six years to come, and the allowance of 50,000l. a year to the Prince, would leave his Majesty's revenue so low, that it would be barely sufficient to discharge the different claims upon it. In such a situation, therefore, it was not surprising that his Majesty should call upon his faithful Commons for a temporary aid to equip his son at his outset in life; and he was sure that there was not a man in that house who would not feel a readiness to provide for the ease and convenience of the Royal Family. The house of the Prince had not been inhabited for a long time, and a thousand things would be wanting to render it convenient; the Prince was a young man, and consequently it could not be expected that he should be a very great œconomist; and no one would wish to see him situated unpleasantly in his first outset in life. His Lordship concluded by moving that the sum of 60,000l. be granted to his Majesty towards enabling his Majesty to make a separate establishment for his Royal Highness the Prince of Wales.

Mr. Martin. Mr. *Martin* said, he would give his hearty assent to the motion; and he rejoiced to find that the attempts which he understood had been made to disturb the peace of the Royal Family, by turning one part of it against the other, had not succeeded; he rejoiced also that the plan for settling a greater revenue on the Prince than would have been consistent with the present situation of the country, had miscarried, through the opposition of the noble Chancellor of the Exchequer.

Mr.

Mr.W.Pitt. Mr. *W. Pitt* ſaid, the propoſition moved by the noble Lord met his entire approbation: he thought it a ſum by no means extravagant; and the noble Lord had very properly laid down two propoſitions to be conſidered: firſt, the ſituation of public affairs, and next the ſplendor and magnificence that ought to accompany the Heir Apparent. The honourable gentleman then adverted to a ſpeech attributed to Lord North, ſome years ſince, when an addition of 100,000l. was made to the civil liſt, wherein he pledged himſelf that no farther addition would be required to the civil liſt. The honourable gentleman ſaid this was a violation of that pledge. With regard to his Royal Highneſs the Prince of Wales, he was, and muſt be ſo dear to that Houſe, and to every man in the country, from the important rank he was born to hold in the State, and from a variety of other innumerable conſiderations, that the Houſe could not, either in the preſent, or in any other inſtance, teſtify their affectionate regard to his Royal Highneſs in a manner too marking and deciſive. Having ſtated this very ſtrongly, and paſſed many high-wrought and warm encomiums on the Prince, Mr. Pitt proceeded to expreſs the ſatisfaction he felt at the ſhape in which the buſineſs had, contrary to public expectation, been brought forward that day. There had, he ſaid, as the honourable gentleman who ſpoke laſt had ſtated, been rumours abroad of a very different intention in Miniſters; and thoſe rumours had been circulated with an induſtry and a confidence that ſtamped them with a degree of authenticity by no means common on ſuch occaſions. Thoſe rumours aſſerted, that it had been the intention of ſome of his Majeſty's Miniſters, contrary to the avowed deſire of his Majeſty, (whoſe paternal regard to the general intereſts of his people had led him to very different ideas) and contrary to that conſtant attention to the circumſtances of the country, which it was the duty of Miniſters never on any occaſion for a moment to loſe ſight of, to have come to that Houſe, and demanded an enormous ſum indeed for the eſtabliſhment of the Prince of Wales. Mr. Pitt ſaid, he rejoiced exceedingly at finding thoſe rumours contradicted, in the manner in which the matter had been brought forward; but as they had given great and very ſerious alarm all through the country, he truſted that Miniſters would feel that they ought to take that opportunity of riſing, and in their places denying that there ever had been the ſmalleſt foundation for any ſuch reports. Expecting a full explanation on this head from them, he declared, he muſt lament,

lament, that though the propofition to Parliament was in itfelf perfectly unexceptionable, yet at laft the bufinefs had been brought forward in a manner, and at a time by no means confiftent with the refpect, that every gentleman who heard him muft acknowledge to be due to his Royal Highnefs the Prince of Wales, and he would add farther, by no means confiftent with the refpect that was due to that Houfe. This affertion he juftified by declaring, that a bufinefs of fo much importance ought to have been brought forward much earlier in the feffion, and that before the Committee were called upon to vote fo large a portion of the public money, the fulleft notice ought to have been given, in order that as large an attendance as poffible might have been obtained. On the prefent occafion he contended, that the only notice that had been given to the Houfe, had been given in a manner fo vague and indefinite, that it was impoffible for gentlemen to know whether it referred to the bufinefs of that day, or to any other.

Lord *North* attributed the reafon of the laft fpeaker's miftaking what was faid in the year 1777, to his not being in Parliament at that time, and of courfe now went from hearfay; his Lordfhip faid, when the bufinefs of granting an addition of 100,000l. per annum to the civil lift was before the Houfe, no propofition relative to the eftablifhment of the Prince of Wales was thought of; it was granted in confideration of his Majefty's encreafe of family, and to enable him to make provifion for the younger branches of it, and the children of the Duke of Gloucefter; it was alfo at a time when the Prince of Wales was about fifteen years of age, and his preceptors, &c. neceffary for his tuition, made the yearly income of the civil lift amount to 880,000l. During that feffion not a fingle word was faid relative to what he was charged with; but it was either in the next feffion, or the feffion after that, that he made ufe of the expreffion. A little confideration of the time at which he made the expreffion which he had ufed, a little confideration of the phrafe itfelf, and a little attention to the circumftances of the times when he ufed it, would fufficiently fhew that it was utterly impoffible for him to have had any fuch meaning as was now attempted to be put upon it. The expreffion he had ufed was precifely this — "during the prefent ftate of the Royal Family, that Houfe would not be called upon for any affiftance for the eftablifhment of the Prince of Wales." Let gentlemen remember, that the Prince was then about fifteen, in a

Lord North.

ſtate of education, and that there was an intermediate eſtabliſhment always made for a Prince of Wales between that time, and the time of his eſtabliſhment of a ſeparate houſehold; an eſtabliſhment while he yet lived with his father, when his governor and preceptors left him. It was to that eſtabliſhment that he had formerly alluded, and to no other. [Mr. Pitt and his friends burſt out a laughing.] Lord North ſaid, if gentlemen would conſider a moment, they would ſee he could have no other meaning, when he uſed the words, "during the preſent ſtate of the Royal Family;" and he believed all the Houſe that was preſent at the time underſtood him in the ſame manner. As a proof that they did not conceive his words in the way the right honourable gentleman did, not one perſon, at the time it was ſpoken, put the conſtruction on them he was pleaſed to do. The right honourable gentleman, he ſaid, had a happy art in making his underſtanding and miſunderſtanding ſuit him as occaſion required.

Mr. W. Pitt. Mr. *W. Pitt* ſaid, the explanation the noble Lord had been pleaſed to give, was certainly a very ingenious one; how far it had proved ſatisfactory, the feelings of the Houſe had pretty ſufficiently evinced. But even taking the matter upon the noble Lord's explanation of it, he ſhould ſtill contend that had he, ſome years ago, heard what the noble Lord had now ſaid, he ſhould have underſtood him to have meant that no money ſhould be aſked for the ſeparate eſtabliſhment of the Prince of Wales. As to the intermediate interval between the Prince's being left by his governor and preceptors, and his quitting his father's houſe, which the noble Lord had ſo curiouſly reſorted to on the preſent occaſion, was there one man who heard him, that imagined ſuch a pledge, as that no money ſhould be aſked for a purpoſe like that, would have been liſtened to as a pretext for obtaining a grant of 100,000l. The Houſe, every man knew, would have treated ſuch an idea with ſcorn and with ridicule, and would have refuſed to vote the 100,000l. had it not been univerſally conceived that the noble Lord meant that no application ſhould be made for money for the ſeparate eſtabliſhment of the Prince of Wales. Mr. Pitt took notice of what Lord North had ſaid with regard to his having been only Chancellor of the Exchequer when application was firſt made to Parliament to pay the debts of the civil liſt; if he had taken up the matter on falſe grounds, he ſaid, he had been deceived by relying on an au-

thority, which, though not directly parliamentary, was in his opinion a very respectable authority, being no other than a printed speech of a right honourable gentleman then sitting at the noble Lord's elbow.

Lord *North* rose again, and said, possibly his explanation had not given the honourable gentleman satisfaction, and, perhaps, for the best reason in the world — because he was determined not to be satisfied; if so, he must give the matter up. The fact, nevertheless, was as he had stated it. There was one thing, however, in the honourable gentleman's reply, that he must take notice of, and that was, another mistake of the honourable gentleman. The honourable gentleman had said, that if he had really explained to the Committee that he meant only to allude to the establishment for the interval between the Prince of Wales's being quitted by his governor and preceptors, and his coming of age, the Committee would never have voted the augmentation of 100,000l. Now it so happened that the expression so much talked of had not been used by him till the session after the 100,000l. was voted, consequently whether the expression had been understood in the sense that the honourable gentleman had been pleased to put upon it, or as he had explained it, was a matter perfectly indifferent as to the vote of 100,000l. Having stated this contradiction, his Lordship went into farther argument to shew, that his words had no other, nor could have any other reference whatever, than he had given them. He reminded such of the Committee as were present when the augmentation to the civil list had been proposed, that questions had been put to him, Whether any more would be asked for? and something like an assurance of that sort had been endeavoured to be extorted from him, by shifting the question into as many shapes as great ingenuity and great ability could devise, but that he evaded giving any such assurance; the guarded expression, therefore, that he had used, added to the thing itself, demonstrably shewed, that he had no other idea than that he had before explained. His Lordship concluded with observing, that where able and determined misunderstanding was united to able and active understanding, it was not easy for him so to explain himself as to make that explanation be received and acknowledged to be satisfactory.

Mr. *Fox* candidly stated to the Committee, that he remembered the period alluded to when the noble Lord made use of the words so much taken notice of; it was not, he

 said,

said, in the same session that the additional grant was made, of course it could not be made for the purpose of getting the House to agree to the grant on those conditions now mentioned; indeed, had that construction been put on it, he should have directly answered, that if the additional grant of 100,000l. per annum was to enable his Majesty, when the Prince of Wales came of age, to furnish his separate household out of the civil list, it was too great a sum for him to have so many years before hand. He said, that there was a tense in grammar of which the late Administration were extremely fond. If they chose to praise themselves, their constant language was, "We *would* have done so and so." If they wished to blame others, the same tense was used; and thus this day, rumours were talked of, and some of his Majesty's Ministers, it was said, *would* have asked for a great addition to the civil list. The vote before the House was not for any such addition, and therefore that was a sufficient answer. The right honourable Secretary took a retrospect of the sums that had been granted to former Princes of Wales, said they were greatly superior to the present, and, in his mind, his Royal Highness deserved more, not only from his being the heir apparent, but from the many private virtues he possessed. Mr. Fox spoke of the Prince of Wales in terms of the highest praise, and said, he was in the fullest manner entitled to the most affectionate regard of that House and of the whole country, not only for his many great and shining virtues, but also for the ready and dutiful obedience he had on this, as on every other occasion, shewn to his Majesty, whom he was bound to obey in common with every other subject of the realm. Had it, however, remained for him to have advised, or to have come to Parliament, he should, as he said before, have asked for a much larger sum. But as the person most proper to decide in this particular had not been of that opinion, it was his duty to obey, and act upon that person's opinion implicitly. He next cleared up the point, that the Ministry were by no means to blame in bringing on the matte so late; they would have done it sooner, had they not been obstructed; and if it was a business that ought to have been brought on early in the session, it was the fault of those who were Ministers at the early part, that they did not bring it on. Mr. Fox recurred to the mention of the explanation of Lord North's words, and took notice of Mr. Pitt's having said, that had his expression been understood as it had that day been explained,

plained, it would have been received with scorn and ridicule. Scorn, Mr. Fox observed, was a pretty strong expression, and not very applicable to the manners of that House. With something of slight ridicule it might have been treated, and with such a reception he himself had met it at the time. As to a printed speech of his, which the honourable gentleman had mentioned as his authority for one of his mistakes of that day, he could only say he knew nothing of it. He never saw any speech of his before it was printed, nor had he ever read a speech of his afterwards, because it was no pleasant thing to read, what a person had himself said. The speech possibly might be an accurate transcript of what he had said, but he begged not to be pinned down to the words of any speech so given. After a variety of other remarks, Mr. Fox drew towards the conclusion of his argument, when he earnestly recommended unanimity to the House on the present occasion. He said, let there be what party divisions, what opposite political opinions there might be among them, he hoped both sides of the House would concur in manifesting to his Majesty and the Prince of Wales, that the affection they bore them, and the zeal they felt, cordially to unite in adopting every measure likely to contribute to the promotion of their happiness, ease, and comfort, were superior to every other consideration whatever. For this reason he declared, he should have been glad if the debate that had taken place had been postponed to another opportunity, and that if it was thought proper to censure Ministers, some fitter day had been chosen for it. Having said this, he hoped nothing more of a harsh nature would be suffered to disturb that unanimity, which the occasion, in his mind, so much called for, but that they might proceed to vote the resolution, as it were, with one voice, and one sentiment

Mr. *Powys* acknowledged that he was precipitate the other day in attributing to Lord North the construction he had put on his words He by no means disapproved of the present motion; he thought it was a fair, just, and proper one, and as such gave it his hearty assent. He wished to know whether Lord John Cavendish would pledge himself, that in a future session, no farther sum would be required. Mr. Powys.

Lord *John Cavendish* said he knew of no farther sum that would be required; but he always made it a rule never to pledge himself to what he was not certain. Lord John Cavendish.

Mr.

Mr. Martin. Mr. *Martin* rose again, and said, before the explanation the noble Lord had that day given, no man in the House, nor out of the House, understood the noble Lord's expression to have any other meaning whatever, than a reference to the Prince of Wales's separate establishment. Mr. Martin ended his speech with reading an extract, severely and grossly reflecting on Lord North and Mr. Fox. The House seemed much disgusted at it, and strongly expressed their feelings.

Sir Grey Cooper. Sir *Grey Cooper*, after a happy sarcasm at Mr. Martin's extract, with his usual accuracy, pointed out the identical dates and the peculiar turns of the debate when the civil list was augmented, and when Lord North used the expression that he had that day explained so amply. Sir Grey stated, that the first was on the 9th of April, 1777, and the second on the 8th of April, 1778; on which latter day the matter in consideration was his Majesty's message, desiring the House to enable his Majesty to make suitable provisions for the Bishop of Osnaburgh and his younger children, and some provision for the children of the Duke of Gloucester, to take place after his Majesty's demise. Sir Grey shewed clearly, from the evidence of facts that Lord North could not possibly have alluded to the Prince of Wales's separate establishment.

Mr. Burke. Mr. *Burke* said a few words about his reform bill, which had been alluded to, and said it was a bad œconomy to give so little at first, as to require more soon after.

Mr. T. Pitt and Mr. Byng both bore testimony to the truth of what Lord North had said, concerning the words made use of in the year 1777; and on the question being put to agree to the motion for 60,000l. it passed unanimously.

Mr. W. Pitt. Mr. *W. Pitt* desired to know of Ministers how long the present session would last, what business was to come on, when the commercial treaty with America would be concluded, whether the East India petition would be taken into consideration, &c. &c.

Mr. Fox. Mr. *Fox*, with much pleasantry and keen satire, said, he had profited by the experience of the honourable gentleman and his colleagues, never to pledge himself, lest he should not be able to perform; though, to be sure, he could speak with near as good authority as Lord Sidney did, when he declared that peace or war would be finally settled by the fifth of December. He likewise should profit by their experience, and not make hasty negociations, which might prove

prove the ruin of the country, especially when there was no occasion for them.

June 26.

The bill for imposing a tax on quack medicines was sent to a Committee of the whole House. The blank left for the date from which the tax is to take effect, was filled up with the words, "first of September, 1783." When the Chairman came to the clause imposing a necessity on the venders of such medicines, to take out a licence, an exception was offered by Mr. Sheridan in favour of those who had served a regular apprenticeship to an apothecary, surgeon, or who kept a druggist or chymist's shop for three years, or who had taken out a diploma in either of the Universities of Oxford or Cambridge.

Mr. *Arden* said, that no diploma was taken out at either of those Universities. Mr Sheridan then changed the expression, and inserted the words, "or who were graduates in physic in either of the Universities." Mr. Arden.

Sir *Adam Ferguson* said he was as little subject to nationality as any man; but he could see no reason for this exception in favour of the two learned English seminaries, which, while it was only mere matter of compliment to them, seemed to be a reflection on the University of Edinburgh. It was said, indeed, that degrees were very easily obtained, or even purchased in some of the Scotch Universities; but he was convinced that if this was applied to the colleges of Edinburgh, it was without foundation; and as it was allowed on all hands that Edinburgh was the first medical school in the world, and that even English graduates, after having taken their degrees at home, resorted to it in order to qualify themselves to pursue their profession; he was clearly of opinion that the exception relative to Oxford and Cambridge ought to be totally omitted, or else extended to Edinburgh. After a little conversation, it was agreed that the exception should be left out. Sir Adam Ferguson.

The report from the Committee of Supply on the King's message, was brought up and read.

Governor *Johnstone* rose and said, there was no person in that House who gave his vote with more sincerity in a hearty concurrence to the resolution of the Committee, than he did; that the mode of the establishment, and the sum voted, accorded with that spirit of œconomy, and that liberality, Gov. Johnstone.

which belonged to the Prince and the people, in the ſtate wherein they found themſelves; but from the diſcourſe which had been held on the ſubject the preceding day, ſome few obſervations had occurred to him which he would now offer to the Houſe. He declared, that he had not uttered thoſe obſervations in the debate on the propoſition in the Committee, becauſe other gentlemen to whom the Houſe juſtly liſtened with ſo much more pleaſure, had riſen ſo often, and that they neceſſarily engroſſed the whole of the converſation. Yet the report being always conſidered as an adjourned debate, he would now deliver the ſentiments which had occurred to him. He ſaid, it appeared to him from every thing which had paſſed, that the obligation of taking the allowance for the Prince of Wales from the Civil Liſt, and limiting the requiſition to Parliament for the ſum of 60,000l. now voted, was entirely owing to his Majeſty; that his Miniſters had no merit whatſoever in the alleviations which were thereby effected in the burthens to be impoſed on the people; that much praiſe had been beſtowed by his Majeſty's Miniſters on the conduct of the Prince of Wales, for ſubmitting to ſo ſmall an allowance, but not a word of approbation had dropt from their mouths in praiſe of the King, who had made the arrangement; that undoubtedly great praiſe was due to the Prince of Wales for ſubmitting to ſo ſmall an allowance, in compliance with the filial duty he owed his Royal Parent, as the right honourable Secretary of State had expreſſed. Not, as the Governor ſaid, becauſe the ſum was too ſmall, or inadequate, but after it was clear from the expreſſions of the right honourable Secretary, that the Prince muſt have been made to believe, and had been otherwiſe encouraged to think that double the ſum was his due, and this not depending on his father, but one hundred thouſand pounds a year excluſive of the Civil Liſt, and ariſing from a vote of Parliament to be ſettled on the Prince. After ſuch an encouragement to form ſuch ideas, and theſe communicated by his Majeſty's Miniſters, and now publicly promulgated in Parliament; and no doubt privately inſinuated again and again to the Prince of Wales, no doubt with the ardour and diſſipation natural to youth, it was moſt meritorious in his Royal Highneſs to ſubmit (as it was termed) to the King's pleaſure; but in no other ſenſe did he ſee the extraordinary merit of ſuch ſubmiſſion. For in caſe the eſtabliſhment now propoſed was not juſt and fair, and equitable and proper, his Majeſty was wrong in recom-

mending

mending the sum. The House was doubly to blame in adopting it. And his Majesty's Ministers above all were reprehensible to recommend it in the deed, and blast it in the act, plainly insinuating to the Prince of Wales that they wished to give him double the sum, and telling the House on the other hand, that the proposition before them came from his Majesty, who was not to be controuled by their advice.

The contradictions in this conduct are too evident (said the Governor) for me to point out. The House are called by his Majesty's Ministers to perform a public act of duty. It is right, or it is wrong. It therefore behoves every member when the question is put upon that issue to speak his sentiments freely, however high the characters to whom it relates may be placed. My opinion is, that the establishment proposed for his Royal Highness the Prince of Wales is liberal, and sufficient for all good purposes; 50,000l. a year from his Majesty's Civil List, and 12,000l. a year from the hereditary revenues of Cornwall and Wales, are as much as this country should allow to a Prince of Wales before marriage, even if every nerve of finance were not already strained to the utmost oppression of the poor, as well as endangering the channels of vending our manufactures—[Here Mr. Fox laughed]—Governor Johnstone then said, he knew full well, that every sum, of whatever magnitude, appeared as a mite in the eyes of the honourable Secretary, who set all human ideas at defiance, both in the modes of dissipating and maintaining his private expence; and now he had adopted this last desperate mode of supplying the means of his extravagance and ambition. Still the Governor insisted that a regulated œconomy was necessary to all men who would act becoming their stations in life, but it became more necessary to a Prince, who was to fill a Throne, than to any other man, because the greatest art in government consisted in the pursuit of noble objects, and in adjusting and calculating the means to the end, which never could be effected by those who held the squandering of wealth, and the obtaining of money by any means, as matters of no consideration. To his Majesty, therefore, the Governor imputed the whole of this just and proper arrangement; it was customary indeed, to give this praise to the King in all the good and gracious acts of his executive government, and none in general were so lavish in bestowing those terms of commendation on his Majesty, as his Ministers, when they meant to insinuate that such acts were their own. Happily,

in the present case, no such commendations were bestowed on his Majesty; on the contrary, from every just deduction, although not from direct terms, the blame of so pitiful a pittance, as it was called, was thrown on his Majesty, and the delicacy of Ministers interfering between the King and his Son was stated as their excuse. He thought the same delicacy should have restrained them from uttering such sentiments in full Parliament as long as they chose to continue his Majesty's Ministers. But above all, the Governor said, the matter which affected him most was this: His Majesty's Ministers had been asked, if they considered this vote of Parliament as a sufficient establishment for his Royal Highness, and whether they meant to ask for more. They sullenly declined to give any explanation on the subject, yet they clearly insinuate, they must soon ask for more money, because by the regulations of a certain wonderful reformer, instead of savings from the boasted bill of reform, they felt such pressing incumbrances, that they must ask for additional supplies, instead of offering savings to their disposal. This was indeed, an odd effect from a reformation so much talked of, still supposing the relation true, which he believed. This might be a reason for augmenting the Civil List; but it could be none for augmenting the allowance allotted to the Prince of Wales. If that allowance was too little, it should now be made more; but for Ministers to hold out to a young Prince to run in debt, as their language fairly imported, was neither respectful to his Majesty, nor to that House. He thought the allowance ample and sufficient; he thought they owed every obligation to his Majesty for so regulating the arrangement, and saving 100,000l. a year to the nation, and he laid in his claim, though it might be simple, unsupported, and unconnected, to oppose such a proposition whenever it came, unless his Royal Highness should marry. In that happy event, nothing should be wanting on his part, to increase his income in due proportion to the additional expence which must consequently accrue, or in any other manner to encrease his domestic happiness, which no person could wish in every respect, more entirely than he did, always declaring, that he considered a perfect agreeement with the King his Father, as the most essential requisite to continue and complete that happiness.

General Smith.

General *Smith* declared, that he would chearfully vote the Prince of Wales a much larger establishment, notwithstanding the situation of the country; the splendor of the crown, was

was the ſplendor of the people; and it was not fit that the Sovereign of ſo great an empire ſhould be obliged to place himſelf in narrow circumſtances, in order to provide for his Son; and therefore if an addition to the Civil Liſt ſhould be propoſed, he would readily concur in it. He had held this language once before, and ſome very worthy friends of his had told him, that accuſtomed in the Eaſt to the glare of oriental magnificence, he was for introducing more of it here, than ſuited the œconomy of an European court. But ſtill he was not convinced that it was conſiſtent with the grandeur of this nation, that the King ſhould not have the means of liberally rewarding private merit; or that the Heir Apparent to the Crown ſhould have an income conſiderably leſs than that of ſeveral noblemen in the kingdom. In France, the Princes of the blood were provided for in a ſtile truly royal; and it would be ſhameful to allow the Prince of Wales ſo ſmall an income, that he could not well keep out of debt; his revenue ought to be ſuch as ſhould prevent the neceſſity of his running into it.

The Speaker put the queſtion for agreeing with the Committee for 60,000l. for the uſe of the Prince of Wales, which was carried *nemine contradicente*.

June 27.

The bill from the Lords, to quiet the minds of patrons and incumbents, who may have incurred penalties, &c. in conſequence of the late deciſion in the caſe of Ffytche and the Biſhop of London, was read the firſt time.

Lord *Surrey* was afraid that the bill was ſo drawn, as that it would give the Houſe of Lords a greater power over the property of the ſubject than the law allows them; he would therefore be glad if ſome learned member of the Houſe would give an opinion on the ſubject. Ld. Surrey.

Mr. *Arden* ſaid, he had juſt curſorily read over the bill and it did not ſtrike him, that there was any new power veſted by it in the Lords. He briefly ſtated the caſe of Ffytche and the Biſhop of London; the latter, when called upon to ſhew cauſe why he did not induct the patron's clerk, put in two pleas; one, that a bond had been given by the clerk, whereby he had bound himſelf to reſign, when called upon by the patron ſo to do; the other, that he had made a ſimoniacal contract. Theſe two pleas were over-ruled in the Common Pleas; but the judgment of that court was afterwards Mr. Arden.

over-ruled in the House of Lords. On which of the two pleas their Lordships were pleased to justify the Bishop's refusal to collate the clerk, did not appear; and therefore as it was not known, whether it was on the simple ground that a bond was given; or that the contract was construed by their Lordships to be simoniacal under the statute; it was thought necessary to bring in a bill to quiet the minds of persons and incumbents, who had given and received bonds, under the uncertainty on which of the two pleas the Peers had reversed the judgment of the Court of Common Pleas. This was, in his opinion, on the first reading, the scope and extent of the bill; to which he had no manner of objection.

Sir John Delaval. Sir *John Delaval* disliked the bill, because it was a call upon that House to give a sanction to a decision of the House of Lords, which had been made in opposition to a stream of precedents, and to what had been declared to be the law of the land for near two centuries. He had still another objection; a doctrine had lately been set up, that the Lords were not bound to decide according to the law of the land, which was to be collected from these decisions; to agree to the bill, would, in a great measure, countenance the doctrine which he thought the most dangerous that could be maintained. It was matter worthy of consideration, that the judgment of the Court of Common Pleas had been revoked, principally by the spiritual Lords. Who in future would give a guinea to a lawyer for an opinion? None, surely, but madmen; the Bishops were now the oracles of the law, and he supposed that we should soon see the lawyers mount the pulpit, and preach charity sermons.

Mr. Adam. Mr. *Adam* said, there were two species of bonds of resignation; the one general, the other special; now, as it did not appear from the decision of the Lords, whether both were illegal, or only one of them, a very strong doubt was raised in the minds of men; and it would be for the House to consider, whether the bill did or did not extend to both; and if so, whether the bill might not be construed to declare both illegal, though the judgment of the Lords might not have gone to both.

Ld. Surrey. Lord *Surrey* thought this was well worthy of consideration; however, though he did not approve of the late decision, he was of opinion that some bill was necessary; and if the present should be found in any respect improper, it might be amended in the Committee. He moved then, that the bill be read a second time on Monday next, and that it be printed. The motion passed without opposition.

PROFESSIONAL

PROFESSIONAL CORPS.

The Order of the day for going into a Committee of Supply being moved and carried. The petition of Captain Brereton after some debate, was referred to a Committee.

Lord *North* rose to move, that it be an instruction to the said Committee to receive and take into their consideration, a proposition for half-pay, to the officers of certain American corps, raised to serve in America during the late dissensions of that country. His Lordship said, that this appeal in behalf of those unfortunate gentlemen, was to the munificence, the liberality, the gratitude, or to speak more truly, to the justice of this country. Comfortably settled in their respective provinces, they chearfully and loyally stood forth in obedience to his Majesty's proclamations, to testify their loyalty to their Sovereign, and their attachment to the British constitution; they left their friends and relations, they abandoned their possessions, they sacrificed their fortunes, and they risked their lives for our cause; they fought with us, they fought for us; and during the course of a long, laborious, and unfortunate war, they, on many occasions, sealed, in their own blood, their attachment to Great Britain. Would that House, therefore, to whom these gallant men now looked, as to their only hope, would that House blast this last, this only hope? Would they suffer the heart-breaking and cruel tidings to be carried over to America, that they were deserted by England, for whose sake they had deserted every thing dear to them?—That they were to be disbanded and abandoned at one moment by this country?—He trusted not; he trusted that the justice, the humanity, the gratitude of that House were too deeply interested in their cause, ever to suffer them to turn their backs on these faithful subjects and gallant soldiers. On these grounds, and on these grounds chiefly, did he rest his appeal in their favour. He would not have this considered in the light of a job; if he thought that it had the least resemblance to it, he declared he would be the very first to oppose it; and if there were any men among these officers, who were not proper objects of national gratitude, he would willingly exclude them from the benefit of the half-pay, which he should propose to be given to the officers in general. It had been suggested, that there were persons in the Provincial regiments, who did not come under the description of American Loyalists. He had taken pains to be informed Lord North.

very

very minutely on the ſubject by Colonel Innis, the Inſpector General of twenty one of theſe corps; and he found there were to be found among them, three deſcriptions of officers—the firſt, thoſe who born in America, had ſacrificed their fortunes to their loyalty, and joined the King's forces; the ſecond, thoſe who, though born in his Majeſty's European dominions, had been long ſettled in America, and reſided in the country long before the war broke out; and laſtly, thoſe who born in Europe, went over to America when the war broke out, and ſerved as volunteers in our army. Of theſe laſt he found, that there were one major, 9 captains, 21 lieutenants, and 13 enſigns, which would appear a very ſmall number indeed, when he ſhould inform the Houſe that he propoſed to provide in all for 19 majors, and above 100 of each of the other three deſcriptions of officers. The half-pay for the whole of the officers of the twenty-one corps, would amount to 31,783l. 5s. 10d. and that part of it which ſhould be given to the above 1 major, 9 captains, 21 lieutenants, and 13 enſigns, who were not natives of America, or long reſidents, would amount to little more than 2000l. a comparatively ſmall part of 31,783l. That ſuch of the officers as were native Americans were juſtly entitled to relief, no man of feeling would deny; that others, who though born in Great Britain or Ireland, had been long ſettled in America, and had abandoned their lands and fortunes to ſupport the common couſe, were no leſs entitled, was a propoſition to which he did not expect any oppoſition. It had been ſuggeſted on a former day, that there were among thoſe officers ſeveral, who having ſold out of the regulars, had obtained commiſſions in the Provincial corps; on enquiry he found there were five only of this deſcription; and he made no difficulty to ſay that he would not think it any hardſhip, if they ſhould be entirely excluded from half-pay. Having ſtated the pretenſions of the American corps, from their loyalty, and their meritorious ſervices, he mentioned the letter from Lord George Germain to Sir Henry Clinton, in which a promiſe of half-pay was held out, not only to the corps, which ſhould be raiſed after the receipt of the letter, but alſo before it, ſo that there was a retroſpect as well as a proſpect; and what was not a little remarkable, the Highland emigrants, who had been raiſed before the writing of that letter, under Col. M'Lean, had not only been promiſed half-pay, but had afterwards been put upon the Britiſh eſtabliſhment, and formed now the 84th regiment.

regiment. There was a condition indeed in the letter, which had been literally fulfilled only by three regiments; namely, that the Commander in Chief should not recommend any one regiment to half pay, that should not be compleated to the standard of the British establishment; but the other corps had been prevented only by their being constantly sent on duty, and drained of their men; so that, as Sir H. Clinton said in one of his letters, their drains were more copious than their resources. The Queen's Rangers in particular, had raised between 3000 and 4000 men, and yet had never been able to muster, at one time, more than 300, so constant was their service in the field; and he hoped, that since that was the cause that prevented them from complying with the condition, the generosity of the House would incline them to judge according to the spirit, not according to the letter of the condition He particularly mentioned the correspondence which had taken place on the subject, and stated the expectation under which the corps were raised. He again recommended these gallant officers to the justice of the House, claiming for them a small relief indeed, but which they had earned by their loyalty as citizens, and their faithful and gallant services as soldiers. He concluded by saying, that he would, in the Committee, move only for 15,000l. towards, and on account of half pay to these corps.

Mr. W. Grenville. Mr. *W. Grenville* objected not to the proposed relief itself, but to the mode of it; he said every man must feel for the situation of these unfortunate men, and no one could be so barbarous or unjust as to reject their claims upon this country; but still this did not appear to him the proper mode to relieve them. No man, he believed, would say, that the Provincial corps did not deserve well of this country, and that they ought not to be considered as entitled to a grateful return. That was a position that was certainly indisputable; and if no other means could be found for rewarding the merit of the officers of the Provincial corps, than granting them half-pay, in the manner proposed by the noble Lord, there was not a man in the kingdom who would more zealously endeavour to support such a proposition than himself. The question, however, was not, he conceived, of so confined a nature, and as there were other modes open for their relief, he should, without dread of having his humanity impeached, venture to oppose the present mode, and endeavour to shew, that the noble Lord had neither proved it to be justified by fact, nor supported by such argument as ought to have sufficient weight with the House to induce them to adopt

adopt it on the noble Lord's recommendation. The noble Lord had ranged the officers of the Provincial corps under three descriptions; he had said that one class consisted of natives and residents of America, and Englishmen resident there before the war, who had abandoned their fortunes and preferments from motives of loyalty and attachment to Great Britain, that another class consisted of volunteers, who had served during the war, and a third of the British officers who had sold their commissions; the discrimination might be accurate, but it went not to what he conceived to be the question, which was simply, how the officers of the Provincial corps could best be rewarded? Their claims to reward the noble Lord had stated likewise upon three grounds. He had rested a good deal upon their general merit as soldiers, much upon their sufferings as Loyalists, and still more upon the promise held to them in Lord George Germain's letter of January, 1779. He would undertake to shew, that upon neither of these three grounds was the motion then under consideration supportable. In point of general merit as soldiers, that surely was so broad a plea, that every regiment raised at home, without being given to expect half-pay, during the war, and which had served abroad meritoriously, must be admitted to have an equally just claim to half-pay on the same account. As Loyalists there was another, and, in his opinion, a better mode of rewarding them. A bill had been lately brought in for the institution of a commission, for the purpose of investigating the particular merits and sufferings of the Loyalists. Under that commission, the persons in question seemed properly to fall, and under that alone was it to be expected, that a due discrimination could be made of their respective merits, as stated in three descriptions, or classes, into which the noble Lord had thrown them. The circumstance of having borne arms, and been in active service, would, doubtless, appear to the Commissioners, a matter strongly in their favour; and they would, by their manner of recommending them, take care to place these Loyalists, who had borne arms, in a point of view infinitely superior to that other description of Loyalists, who had ignominiously left America on the commencement of the war, and by their insidious counsels here, and their artful misrepresentations, induced Government to persist in a fatal error, and had in fact been themselves the principal cause of all our present misfortunes. Upon the promise held out in Lord George Germain's letter, of which the noble Lord had

read only a partial extract, he was persuaded they had no right whatever to expect or claim half pay. He stated that letter to contain an illegal promise, no way authorized by Parliament, who must make good the promise, if made good at all. But allowing the promise to be of sufficient authority, and that the letter was admissible evidence, there were parts in that evidence extremely material to prove what he now asserted. Mr. Grenville here read several passages that prescribed the terms on which alone the officers of the regiments were to have half-pay. He also called for another letter from the American Secretary to Sir Henry Clinton, in which Sir Henry was directed to cause an enquiry to be instituted into the individual character of each officer, to ascertain what had been his former occupation, how long he had been in the service, as an officer of Provincials, and other particulars, all of which were to be reported, first to the Commander in Chief, and from him to the Secretary of State, in order that the King might judge who was proper to be allowed half pay before it was allowed. Mr. Grenville observed, that no such report as was here described, was before the House; he took it for granted, therefore, that no such report had been made; and that being the case, he asked, whether the House was willing to pass an act so inconsonant to the dignity of their proceedings, so unworthy their own honour, as to vote half pay to the officers of the Provincial corps, without having before them that proof of their being entitled to it, which the Secretaries of State and Ministers in general had thought requisite, before they themselves assented to such a favour? He pressed this very strongly, and after a variety of other arguments, recurred to the position he had laid down, that the best mode of rewarding the officers of the Provincial corps, would be to consider them as Loyalists who had suffered for the public cause, and to refer them to the investigation of the Commissioners of Enquiry. In the course of his speech, Mr. Grenville expressed a doubt of Lord North's account of the number of the regiments, declaring he had seen to the number of thirty-one in writing, and believed there were at least twenty-seven.

General Sir *George Howard* spoke very feelingly in favour of the officers of the American corps, whom, by every rule of justice, equity, and gratitude, he said, we were bound to protect; and the more so, as he had very good authority to say, that they were, most of them, reduced to a state, General Sir G. Howard.

very little removed from a ſtate of beggary; and that though they ſhould be abandoned by this country, he believed they never would conſent to live under the dominion of Congreſs. As to ſuch officers as had ſold out of our ſervice at very low prices indeed, as he was informed, and afterwards got commiſſions for higher rank in the Provincial corps than they had enjoyed in the Regulars, he would by no means conſent that they ſhould get half pay, one of them however excepted, Major Green; he was beſieged at Ninety-ſix, and attacked both under and over ground, till by the undermining, the enemy had got poſſeſſion of the foſſe, the Major ſallied immediately at the head of his little garriſon, beat back the enemy, and recovered the foſſe; and the rebels were ſo diſconcerted, that they raiſed the ſiege and marched off. The brilliancy and ſpirit of the action ought to procure the gallant Major both rank and half pay.

Mr. Powys. Mr. *Powys* ſaid, the noble Lord in the blue ribband had ſo mixed and confounded the different grounds on which he meant to reſt the preſent propoſition, that it was an extreme difficult matter to attempt inveſtigating his argument. Upon the promiſe held out by the letter of Lord George Germain, it was evident the officers of the Provincial corps had no right to claim half pay; as coming under the general deſcription of Loyaliſts, who had ſuffered for their attachment to this country, they certainly became fitter objects of the enquiry of the Commiſſioners, than of the motion intended to be made in the Committee. Upon the claim of common military merit, they by no means ſtood alone. There had been various regiments raiſed, which had ſeen hot and active ſervices, as well as they, who ought to have half pay, if they had. Mr. Powys mentioned the regiments of Colonel Keating, Colonel M'Cormick, and the others that had ſerved in the Weſt Indies. Mr. Powys ſaid, he had been a little aſtoniſhed to ſee the buſineſs moved from ſuch a quarter; but when he reflected a little, his ſurprize had ceaſed; certainly neither the Secretary at War, nor the Commander in Chief could be prevailed on to agitate a buſineſs ſhocking to military ideas.

Ld. North. Lord *North* ſaid, he had moved the buſineſs, becauſe it fell immediately within his province as Secretary of State for the Southern department.

The Secretary at War. Mr. *Secretary at War* (Colonel Fitzpatrick) alſo roſe to declare, that Provincial corps had never been under the cognizance of his office. Colonel Fitzpatrick expreſſed his ſur-

prize

prise at the motion having met with any opposition, and reminded the House, that the peace had been condemned by them principally on account of the inhumanity of it with respect to the very corps that had been so much the subject of discussion. He trusted, therefore, that they would not, by their own conduct, fix a more indelible stigma on the national character, than the peace had branded the nation with, on account of the barbarous neglect of those who stood entitled to its most anxious regard.

Mr. *W. Pitt* said, he should add to the surprize of the right honourable gentleman who spoke last, by declaring that he most strongly objected to the present motion; that peace, which the right honourable gentleman had been pleased to say the House had condemned, he had been concerned in making; and he should neither be at any time ashamed of the part he had taken on that occasion, nor ready to submit to the charge of having neglected the Loyalists, conscious as he was, that every thing had been done for that deserving, but unfortunate set of men, that the circumstance of the moment would allow. With regard to the present question, it was a question of mode, and not of matter; every body was agreed that the Provincial regiments deserved a most grateful return for their services. The sole argument was, which was the best mode of making that return? He was inclined to adopt what had been so ably recommended by his honourable friend, who first started an objection to the motion; and the reason why he was so inclined was, because he thought it the most regular mode, the most consonant to the rules and practice of that House, and the mode best adapted to the purpose. With regard to the noble Lord's proposition, to vote 30,000l. for the half pay of the Provincial corps, what was it, but a part of the profuse and wasteful system that had characterised the whole of the American war? A proposition, blindly and absurdly to vote away the public money, without information, without estimate, and upon no certain ground whatever. With regard to the hope of half pay, held out by the Secretary of State's letter, what authority had any Minister to make such an unconstitutional promise? In the first place, he was inclined to dispute the authority of it. In the next, he could not, as a member of Parliament, consent to vote without a previous estimate of the matter to be voted. According to the established forms and practice of the House, there must elapse ten days at least before any estimate laid upon the table can be voted. In the present case, there had

Mr. W. Pitt.

been no estimate whatever before the House, nor did the House, parliamentarily speaking, know any thing of the twenty-one corps in question. A member upon his legs, indeed, had, upon loose information, mentioned such a matter; but even that member avowed his want of better information; and had he been ever so well informed, his statement of the fact was not sufficient ground for the House to proceed upon, when the public money was to be voted away. After more of such sort of reasoning, Mr. Pitt declared his dissent to the motion.

Gen. Conway. General *Conway* lamented that he must oppose the opinion of his right honourable friend; but on this occasion he could not but support a motion, which he was convinced was founded in humanity, in justice, and in national honour. He disliked the American war, and he had repeatedly declared his disapprobation of the noble Lord in the blue ribband's principles respecting that war; he therefore could not be supposed to be a friend to any similar waste of the public money; but the case in question was, in his mind, far different. The Provincial corps and he had differed in political opinion as widely as men could differ; but God forbid he should ever become the slave of a policy so narrow-minded and so selfish, as not to allow every just tribute of praise to those who had bravely and nobly served their country, in a cause, about the origin of which he and they entertained different sentiments. The right honourable gentleman had said, the Provincial corps were unknown to that House. Was that the fact? Had they not year after year been stated and voted? Would any man living pretend it was a secret to that House that any such corps existed? He trusted there was not in being a man so lost to all sense of shame as to pretend that he thought so. With regard to Lord George Germain's letter, was it not the known prerogative of the Crown to raise what military force it pleased during the war? Could not the Crown employ foreign troops? In what, therefore, consisted the unconstitutional act of employing Provincial corps? Having put these interrogatories very pointedly, and said, the Provincial corps were among the contingencies of the war, the General pressingly urged the motion on the grounds of humanity and justice. He stated the claims of the Provincial corps in the strongest manner, declaring that he knew they had such a rooted dislike to Congress, that, let their fate be what it might, they would not enter into the American ser-

vice.

vice. He said also, that not to vote the half pay, as proposed, would turn them over to instant beggary and despair.

Mr. *W. Pitt*, in explanation, said, that the Provincial corps were never voted specifically, but had always been voted with the extraordinaries of the army, under cover of the head of bills drawn by Governors abroad and Commanders in Chief. Mr. W. Pitt.

Colonel *Onslow* strenuously supported the motion: he said, he had a memorial given him by Colonel Cruger, to deliver to the noble Lord in the blue ribband, but had unfortunately mislaid it, for which he asked the Colonel's pardon. He then descanted on the great merit of Colonel Cruger, of whose valour, good conduct, and successful skill, he said, almost every Gazette had spoken loudly during the whole of the war. He put the case of Colonel Cruger, and applied it to the argument of the present debate, inferring from what he stated, that it would be the grossest injustice not to grant half pay to officers who had risked their all, and behaved so gallantly as the officers of the Provincial corps. Col. Onslow.

Lord *Adam Gordon* was afraid it was one among the ill effects of the late peace, which he was under the necessity of calling unfortunate, that it left us no other power to reward the Provincial officers but by half pay. He explained this, by remarking, that by giving the Americans so much of the continent, we had effectually deprived ourselves of all capacity of rewarding the brave officers who had served us in the field, by grants of lands, &c. Having assigned this as a reason for giving his vote for the motion, he mentioned the great merits of Sir John Johnson, and expressed a hope that Ministers would do that deserving officer so much justice, at least, as to allow him half pay. He declared Sir John had lost an estate fully worth 250,000l. New-York currency, which was equal to 120,000l. sterling, by his attachment to the cause of Great Britain, and his loyalty to his Sovereign, and produced a voucher for Sir John's merit, under the hand of General Haldimand. He farther stated, that no officer in the British service would take offence at any instance of favour shewn to Sir John Johnson. Having put this very strongly, he mentioned Colonel Cruger, corroborating Colonel Onslow's character of that gallant officer, and stating instances of his meritorious services. Lord Adam Gordon.

General *Burgoyne* rose to do justice to Sir John Johnson, of whose merit, he said, he was so thoroughly convinced, that he could never hear his name mentioned without giving his tribute Gen. Burgoyne.

tribute of juſt applauſe. General Burgoyne ſupported the motion, as every way proper and praiſe-worthy.

Col. North. Colonel *North* roſe, and read the motion intended to be made in the Committee of Supply, in order to prove, that if the inſtruction paſſed, the vote of money was ſo worded, that Sir John Johnſon might be comprehended within it. The Colonel ſaid, the only reaſon the corps of Provincials in Canada had not been that day particularly mentioned was, becauſe they had not in the office any accurate account of them.

Ld. North. Lord *North* ſhewed, that if the half pay was not voted, and the officers were turned over to the Commiſſioners of Enquiry, they would incur almoſt immediate penury and diſtreſs.

Mr. Wilberforce. Mr. *Wilberforce*, to obviate this, propoſed the putting the officers on a footing with thoſe Loyaliſts to whom temporary relief was adminiſtered.

The Marq. of Graham. The Marquis of *Graham* ſaid, it was the language of Parliament, it had been the principle of his education, and it was uniformly recommended, as the beſt means of preſerving the conſtitution, both in and out of Parliament, to put as much check as poſſible on every thing brought forward in that Houſe, that had a regard to a military eſtabliſhment. For that reaſon, did he feel no other, he ſhould oppoſe the motion. The Marquis then went into an examination of part of Lord North's argument, which he ſtated in ſuch a manner as rendered his refutation of it a matter of ſome little triumph.

Gen. Roſs. General *Roſs* made a long ſpeech; but the Houſe were ſo diſorderly, we did not hear what he ſaid with ſufficient diſtinctneſs to report it. We underſtood, indeed, from a reply of General Conway, that he found fault with the conduct of the army.

Lord Sheffield. Lord *Sheffield* ſaid, he only roſe to obſerve, that the Houſe ſeemed under a miſtake as to the number of officers who had been in the Regulars, and were now in the Provincial corps then in queſtion. There were only ſix, and their names he could mention if neceſſary; one of them, at leaſt, had been on half pay; three or four had retired or ſold out after the former war, and had ſettled in America, therefore they by no means anſwered the deſcription that had been given of them. The Houſe alſo ſeemed to conſider the twenty-one corps as ſo many complete regiments; ſome of them were ſo ſmall as to conſiſt of one, two, or three companies only. He then ſaid, the motion had been ſo ably ſupported, that it

did not want his assistance; but he could not sit down without declaring his entire disapprobation of the proposition to refer to Commissioners the brave men who had deserved so well of this country, more especially as they must starve before the Commissioners could begin an enquiry.

Sir Henry Clinton.

Sir *Henry Clinton* concluded the debate by saying, that he agreed entirely with the noble Lord who made the motion for giving those brave loyal people half pay, because it was the most effectual way, as well as the most expeditious, of providing for them; he feared, before any thing could be done by the other mode proposed, they might be reduced to a situation he trembled to describe to the House. He was concerned to differ from the honourable General below him (Sir G. Howard) with respect to the information he had received, that many British officers then serving in the corps in question, in advanced ranks, had before sold out at very high prices. He could not have any idea where the honourable General had received his information; by that which he (Sir Henry Clinton) had, there were, as his noble friend had just mentioned, only six British officers remaining in the Provincials now in question; a proportion too little, he thought, as he always wished to have some officers of service in new-raised corps; that of the six above mentioned, four only had sold their British commissions, and none of them had been appointed by him to the commissions they then held; Major Green, of whom the General had spoken so handsomely, was the only field officer that had sold out; that gentleman had been obliged to sell his company in the year 1775, owing to family misfortunes; his motives were most honourable. He afterwards served with Sir Henry Clinton as a volunteer, and in his return was appointed a Major by Sir William Howe. Sir Henry thought it equally unnecessary as improper to enter into a long detail of the merits of every Provincial officer; but as Colonel Cruger's name had been mentioned, he was happy to add his testimony, as he should be equally happy, and might do of many others, if it were proper at so late an hour.

The question was now loudly called for, and carried without a division *.

June

* Having been favoured with the Documents and Correspondence referred to in the above Debate, we lay them before our Readers.

EXTRACTS

June 30.

When the report was brought up of the vote for half pay to the Provincial corps,

Mr. Martin. Mr. *Martin* said, that he certainly did not rise to oppose agreeing with the Committee in their resolution, respecting those

EXTRACTS from the Correspondence referred to in the Debate on Lord North's Motion for Fifteen Thousand Pounds to be granted to his Majesty on Account of Half Pay to certain Provincial Corps.

Extract of a Letter from Lord George Germain to Sir Henry Clinton, dated Whitehall, January 23, 1779.

" SIR,

" THE King, anxious to shew every mark of his Royal favour to those of his faithful subjects who have taken arms in support of his Government in America, and do serve in the Provincial corps which are raised in that country; and as a reward of their faithful services and spirited conduct upon many occasions, is graciously pleased to order that, for the future, all officers of Provincial corps, that are or may be raised in America, shall have the same rank which the Provincial officers, who served in the last war, enjoyed under the command of Lord Amherst, — that is to say, when they are on service with British officers, they shall take rank as junior of the rank to which they belong.

" And as a farther encouragement to his Provincial officers, his Majesty is graciously pleased to order that such of them as shall happen to be wounded in action, so as to lose a limb or be maimed, shall be entitled to the same gratuity of one year's advanced pay, as officers of his established army, being so wounded, are entitled to receive.

" It is likewise his Majesty's pleasure that you publish and make known to his Provincial corps, as also to all others his loyal subjects in America, his gracious intention to support and protect them. And in order more amply to reward those who have suffered the loss of their property on account of their loyalty, and have taken arms in his Majesty's service, and exerted themselves in raising and compleating American corps, as also those who shall in future in like manner exert themselves, his Majesty has resolved to distinguish such Provincial regiments as shall be compleated to the same number and proportion of men and officers as the present establishment of the British regiments of foot, and shall be recommended by his Commander in Chief as being properly officered and fit for service, by making the rank of the officers permanent in America, and allowing them half pay upon the reduction of their regiments, in the same manner as the officers of the British reduced regiments are paid.

" And it is his Majesty's pleasure that you do publish and make known these his gracious intentions; and that you do report to him such

those called the American Loyalists, but merely to endeavour to state to the House, in a very few words, upon what principle

such Provincial corps, when compleated, as you shall think deserving of this very honourable mark of his Royal favour, as also any other American corps that you may cause to be raised and compleated; always taking care in the choice of officers to give the preference to such of his Majesty's faithful subjects as are natives of America, and are of weight and influence, and have property in that country, and to such others of merit and influence as have settled there."

Extract of a Letter from General Sir Henry Clinton, K. B. to Lord George Germain, dated New York, May 14, 1779.

"MY LORD,

"I HAVE issued to the Provincial corps his Majesty's most gracious regulations in their favour. Had any degree of latitude been left to me, I should have suggested some objections; particularly in the case of granting rank to Provincial field officers immediately after those of their respective ranks in the British service. This measure has given great discontent to the field officers of the Regular regiments, which is not balanced by any advantage gained on the minds of the Provincials, — for the latter never expected that indulgence, nor, I believe, even wished it. They had entered the service upon a different condition, with which they were well satisfied; they were advanced to stations, to which many of them could not possibly, upon other terms, have aspired; and, conscious of their own inexperience, never aimed at commanding men who had passed years in the sole study of their profession. I shall now meet with constant difficulty in employing the Provincials. It is to be wished that they should always be mixed with the Regular troops, and should be employed in active service: but were that system pursued, the command of important detachments would, by the present regulation, so often devolve upon heads entirely unequal to the task, that I shall be obliged on many occasions to sacrifice the advantage I should otherwise reap from their knowledge of the country.

"The promise of half pay will prove a very powerful incitement: but I imagine the various formation of the different Provincial corps has escaped your Lordship. Many of them (the light corps especially, which include cavalry) are scarcely reducible to the establishment of the British regiments. I shall therefore, as I am restricted to that standard, be much at a loss how to recommend any corps in that predicament, howsoever it may distinguish itself.

"There is another point to which your Lordship does not appear to have adverted. The Provincial corps, when scarcely half their number has been raised, have always been led into the field, and exposed to all the casualties of service. It is hardly to be expected that those battalions should ever be compleated, while they are subjected to a continual drain, almost as copious as their resources. I need only instance the

principle he should give his consent to it. However he might differ in opinion, from, or however culpable he might think any

the Queen's Rangers: that corps has enlisted a thousand men; their present strength is ———, rank and file. They have twelve captains, (exclusive of field officers) each of whom has raised the number of men requisite to entitle him to his commission. That number will not accord with the proposed establishment; and what am I to do with the supernumeraries? The whole Provincial line is over officered; and the professional merit of some, with the connections of others, render it scarcely possible to remedy the evil.

"I have entered into these circumstances, my Lord, that the consideration of them may incline your Lordship not to judge precipitately upon any steps which I may think it necessary to take for better modeling the Provincial line. Should a plan be fixed upon to mould that body into a more serviceable form, it cannot avoid being detrimental to some individuals, and may therefore excite misrepresentation. I have always understood that the Provincial corps were entirely at the disposal of the Commander in Chief, to be incorporated or dissolved as the service in his judgment might require. I am happy in saying that the present state of the Provincial forces will fully vindicate the measures I have hitherto pursued in that respect: but I should wish to know his Majesty's pleasure how far my powers in that particular are henceforth to extend."

Copy of a Letter from General Sir Henry Clinton, K. B. to Lord George Germain, New York, June 18, 1779.

"My Lord,

"ALTHOUGH I have taken the liberty, in a former letter, to give your Lordship my opinion respecting the rank lately granted by his Majesty to provincial officers; yet in justice to the field officers of this army, who are materially affected thereby, I think it right to lay a copy of their memorial to me on that subject before your Lordship, and to request that you will be pleased to submit the contents to his Majesty's pleasure.

"I have the honour, &c.

(Signed) "H. CLINTON."

(Copy of the inclosed memorial.)

To his Excellency Sir H. Clinton. New York, May 15, 1779.

"WE the undernamed Lieutenant-Colonels and Majors of his Majesty's regular troops, serving in North America, beg leave most humbly to represent to your Excellency, that we have long served our country and our King with zeal and fidelity; that most of us have expended our patrimony in purchasing rank: and being now materially

any individual, or any body of men, he harboured so little the spirit of malice or revenge, that he never wished to punish,

materially affected by his Majesty's orders, notified the 2d instant, we humbly hope, that on your Excellency's representation, his Majesty will be graciously pleased to take the circumstances into consideration, and prevent our being superceded by officers of yesterday who served under us.

"We have been induced to lay our situations before your Excellency, being confident, that from your love of justice, by the interposition of your own authority, we shall obtain temporary relief."

Extract of a Letter from Lord George Germain, to Sir Henry Clinton, dated Whitehall, June 25, 1779.

"IN respect to the rank, it is no more than that which was given by Lord Amherst to all Provincials when he commanded in America last war; and there did not appear any reason for putting those which we were now endeavouring to raise upon a worse footing, especially as I never understood that any considerable inconvenience was then found to attend that regulation.

"Your power, as Commander in Chief over the Provincial corps, was never meant to be lessened. The Queen's Rangers, and some other particular corps, may, as you very properly observe, merit the rewards of permanent rank and half-pay; though their numbers may not entitle them to it under the present regulation, better than some who have that qualification. To which I can only say, that it was judged necessary to draw some line of distinction between such as should, and such as should not be entitled to those advantages; but it can never be imagined that corps, who by their services, have been prevented from complying with the prescribed conditions, would not, upon your special recommendation, be admitted to partake of all the advantages given to others.

"The King is not uninformed or insensible of the great pains you have taken to form the Provincial corps into useful troops; and I am confident I do not hazard too much in assuring you, that whatever regulations you may think proper to make, either by incorporating or reducing the corps, will be approved by his Majesty, from the entire confidence he has that you will in all cases do the best for his service.

"I am, &c. &c."

Copy of a Letter from Lord George Germain to Sir Henry Clinton, dated Whitehall, November 4, 1779, received in April, 1780.

"SIR,

"I LAID your letter of the 28th of June, with the memorial of several Lieutenant-Colonels and Majors of his Majesty's regular troops serving in North America, before the King, in which they conceive

nish, for the sake of punishment only, any person whatever; but that he could never agree with those gentlemen who had, for

conceive themselves affected by his Majesty's order, notified the 2d of May last, on the subject of the rank lately given to the officers of the Provincial troops.

"Nothing could be farther from his Majesty's intentions, than that the field officers of the army, who have so much distinguished themselves for their zeal and ability during the present war, should suffer any injury to their respective pretensions from the encouragement necessary to be given to the Provincials, by restoring them to the rank Provincial officers formerly enjoyed; and which is still inferior to what is granted to officers in regiments lately raised here upon a similar footing. But I must observe, that officers in the army who have accepted of commissions in these new corps, have not been allowed to keep their former commissions; and as I understand much discontent has arisen in America from British officers serving in the Provincials, and commanding in a superior rank to that they are entitled to in the army, his Majesty thinks proper to order that no officer shall, at the same time, hold commissions in the Regulars and Provincials; but that they do make their option in which corps they will serve, resigning the one or the other of their commissions."

Extract of a Letter from Sir Henry Clinton, to Lord G. G——, dated Charles-town, May 15, 1780.

"My Lord,

"I HAVE, according to the import of your Lordship's letter of the 4th of November, required of officers serving both in the Regular and Provincial corps, the resignation of one or other of their commissions. In the instances only of Lieutenant-Colonels Simcoe and Tarleton, I have suspended the enforcing this order, until I once more had represented how severe it would fall on these gentlemen, and how much the King's service would suffer from it.

"The merit of these officers is well ascertained. One already, in the establishment of his corps in this country, has received a strong mark of his Majesty's favourable opinion concerning him; and the recent services of the other, render him well worthy some distinction to remunerate his worth.

"These corps I must observe, my Lord, exist in their chiefs; and I am persuaded that losing them, they might shortly be reduced to the state of some other Provincial battalions, very weak in number, and not trained with the same exemplary degree of care and discipline; although they are now such as I can place the highest confidence in.

"Unless I can thus, with a sparing hand, give some preference to real merit, your Lordship must allow me to observe, that I am bereft in a great measure of the power of calling it forth; and of course want a very essential spring to give vigour to the King's service."

4 *Extract*

for a course of several years, condemned, in strong and acrimonious language, the American war, as cruel and unjust; and

Extract of a Letter from Lord George Germain, to General Sir Henry Clinton. Whitehall July 4, 1780.

"SIR,

"THE general rule laid down in my letter of the 4th of November, that no officer should be permitted to hold commissions, at the same time, both in a British regiment and a Provincial one, was never meant to affect the brevet rank of any officer who had been honoured with such promotion; neither was it the King's intention that you should consider yourself so strictly restrained to the observance of the rule, as not to be at liberty to deviate from it in extraordinary cases.

"The services of Majors Simcoe and Tarleton have certainly been such as to entitle them to particular distinction: and I have the satisfaction to acquaint you, that his Majesty approves of the exception you have made in their favour, by not calling upon them immediately to make their option.

"I am, &c."

Copy of a Letter from Lord George Germain, to Sir Henry Clinton, dated Whitehall, September 6, 1781.

"SIR,

"AS in consequence of the reduction of South Carolina and Lord Cornwallis's farther progress, it may be expected that other of the Provincial corps, besides those whose establishment has already been approved of, will be so far completed as to be judged worthy of your recommendation. It is necessary that the Secretary at War should be furnished with exact returns of them all before the army is voted next session, to enable him to lay their state before Parliament, with that of the other troops. You will therefore give the proper directions for such returns to be made as speedily as possible; and although, from the dispersed fluctuating state of the other Provincial corps, no exact returns can be expected, yet as it is wished to give Parliament all possible satisfaction in respect to the number of Provincials actually in the King's service, I must request that you will direct the best returns that can be made of every corps to be likewise transmitted to the Secretary at War, and duplicates of both to my office, by the first conveyance.

"I am, &c."

Extract of a Letter from Sir Henry Clinton, to Lord George Germain, dated New York, December 18, 1780.

"MY LORD,

"IN compliance with your Lordship's desire, I have the honour to transmit a general return of all his Majesty's Provincial forces serving

and now proposed to make a provision for those who had supported us, in the way of recompence and reward. If such persons

serving in North America, and also separate returns of such corps. They are as exact as it was possible to have them made out in the present dispersed situation of these troops, and I have, by this opportunity, transmitted copies of the same to his Majesty's Secretary at War, in conformity to your Lordship's directions."

Extract of a Letter from Lord George Germain, to Sir Henry Clinton, dated Whitehall, March 7, 1781.

"SIR,

"YOUR letter, No. 113, inclosing a general return of his Majesty's Provincial forces serving under your command, and the report of the deputy Inspector General of Provincial forces of nine battalions which you have thought worthy of being recommended to his Majesty for half pay, and permanent rank in America, has been received and laid before the King.

"The encouragement held out to the officers of the Provincial troops, of having their rank made permanent in America, and of being intitled to half-pay upon the reduction of their regiments, as stated in my letter of the 23d of January, 1779, was meant as a reward and compensation to those of his Majesty's faithful American subjects as had suffered the loss of their property on account of their loyalty, and had taken or should take arms in his Majesty's service, and should exert themselves in raising and completing Provincial regiments. But it was never the King's intentions that those indulgences should be extended generally to all those who hold or should hold commissions in the Provincial corps, nor even to all those who came within this description of loyal American sufferers, but to such regiments only as should be completed to the then establishment of the British regiments of foot, and should be recommended to his Majesty by his Commander in Chief, as being properly officered and fit for service.

"But, in future, it is his Majesty's pleasure, that no Provincial regiment should be recommended to him for permanent rank and half-pay, that is not actually complete to ten companies, consisting of 70 men rank and file each, with a due proportion of officers, and whenever any regiment shall be so recommended, I am to desire you will give directions to the Inspector General of Provincial forces, or his deputy, to report, especially upon the merit of each commission officer, stating the place of his birth, the time of his residence in North America, if not a native of that country, his former occupation, and place of residence, and whether he has suffered in his property on account of his loyalty, in order that the King may see how far the establishing of such regiments will come up to the original intention of the encouragements held out to the Provincials by the new regulations."

Extract

persons were in misery or distress, let them be relieved, from motives of humanity. He thought that a sense of guilt, and self-

Extract of a Letter from General Sir Henry Clinton, to Lord George Germain, dated New York, July 14, 1781.

"THE nine Provincial battalions mentioned in my letter, No. 113, I was induced to recommend in consequence of [illegible] letter to me marked No 67, [illegible] mission to recommend for half-pay and permanent [illegible] such as I thought worthy of the King's favour, and I am [illegible] ful for having obtained it for the King's American regiment [illegible] British Legion, but I shall take care in future, agreeable to his Majesty's commands, to confine my recommendations to such only as are actually completed to ten companies of 70 rank and file each, with a due proportion of officers. And I shall, at the same time, send along with them the Inspector General's reports which your Lordship requires."

Extract of a Letter from Sir Henry Clinton to Lord George Germain, dated Camp before Charles Town, May 9, 1780.

"MAJOR-General Tryon having transmitted to me a memorial to your Lordship from the widows of some Provincial officers killed in action against the Rebels, I have the honour to inclose it herewith; and beg leave to recommend their petition to your Lordship's consideration and patronage."

"To the Right Honourable Lord George Germain, one of his Majesty's principal Secretaries of State, dated New York, February 14, 1780.

"The Petition of Frances Dongan, Sarah Grant, Mary Barnes, Elizabeth Watkins, and Hannah Pollard, Widows of Provincial Officers killed in different Actions with the Rebels in North America,

"Humbly sheweth,

"THAT your Lordship's petitioners, having lost their husbands in his Majesty's service, (and there being no provision for them, as established in the regular forces) must, when his Majesty's bounty of one year's pay is expended, be reduced, with their families, to the utmost distress, therefore most humbly entreat your Lordship's humane consideration of their very unhappy situation, and that your Lordship will be pleased to lay their distress before his Majesty, from whose great goodness they can alone hope for relief

"And they, as in duty bound, will ever pray."

Extract

ſelf-reproach, was ſufficient puniſhment; and that ſuch feelings muſt be the lot of thoſe who had fought in ſupport of coercive meaſures againſt the liberties of their country. He prayed, that if they had ſo acted in the face of their conſciences, and not from diſintereſted and honeſt motives, that God would forgive them. He ſaid, the American war had ended as had been long foretold, and as he had devoutly wiſhed it might end, in the triumph of right and juſtice over coerſion and deſpotiſm; and he truſted that this great event would be an awful and permanent warning to this and every other powerful nation, to rule their ſubjects with equity,

Extract of a Letter from Lord George Germain to Sir Henry Clinton, dated Whitehall, July 4, 1780.

" NOTWITHSTANDING the ſhortneſs of the time ſince I received your diſpatches, I have not failed to lay before the King the petition of the widows of the five Provincial officers killed in action againſt the Rebels, tranſmitted in your No. 85, and recommended by you: and, as his Majeſty is ever deſirous to alleviate the diſtreſs which the loſs of officers, who ſerve him faithfully, may bring upon their widows, directions will be given to add ſome proviſion for ſuch widows to the American eſtabliſhment."

Copy of a Letter from Lord George Germain to Sir Henry Clinton, dated Whitehall, October 12, 1781.

" SIR,

" AFTER I had cloſed my letter to you of this day's date, I ſaw Lord Amherſt, who informed me that he had laid your recommendation of Colonel Beverly Robinſon's regiment, contained in the extract of your letter of the 24th of July, (which I had communicated to him) before the King; and I have the pleaſure to acquaint you, that, in conſideration of your repeated requeſt, and the eſpecial circumſtances of that corps in having been ſo long employed upon ſervice, and the whole number required appearing to have been actually raiſed, though not at one time or place collected ſo as to enable the Inſpector General to certify for them, his Majeſty has been graciouſly pleaſed to approve of their being put upon the American eſtabliſhment, upon the footing of the other regiments, which I have formerly told you would be recommended to Parliament for half pay, in caſe of being reduced at the peace.

" I am, SIR, &c."

mildneſs,

mildneſs, and perſuaſion, rather than threats, coerſion, and the force of arms: that if we ſhould continue to act upon tyrannical principles, it might be expected that the juſt judgement of Heaven would light upon us, and deprive us of that liberty which we refuſe to others: that he was ſorry to have been abſent from the Houſe ſome days ago, when a petition was preſented to the Houſe by a body of men, for whom he always had entertained the higheſt reſpect—he meant the people called Quakers. Though he might think ſome of their ſpeculative doctrines not perfectly reaſonable, yet, conſidering their excellent morals, and the purity and ſimplicity of their manners, he regarded them as approaching nearer to the true ſpirit of Chriſtianity than any other ſect: that theſe benevolent men had remonſtrated with great reaſon againſt that moſt inhuman practice of buying and ſelling their fellow creatures, the Negroes, with as little ſcruple as they deal in cattle, and treating them, for the moſt part, with much more cruelty: that he held it to be a moſt abominable proceeding; and that if men had not, in a melancholy degree, the art of deceiving themſelves, and reconciling any thing to their conſciences, however wicked, that they imagined to be for their preſent, though miſtaken intereſt, they would not ſuffer ſuch an enormity to be continued: that he would mention one more inſtance of our crying injuſtice, and mention it the rather, as the objection which had been generally made to the reform of it had been happily removed by the reſtoration of peace; he meant that moſt diabolical of all tyranny, the impreſſing of ſeamen. He believed it would not be regular on the preſent queſtion to dwell on theſe grievances, however heavily felt; but he only wiſhed to warn the country againſt the continuation of oppreſſion in any form or ſhape whatever. He begged pardon for having treſpaſſed on the patience of the Houſe, and would only add, that if, upon this or any other occaſion, he had expreſſed himſelf with too much warmth, he hoped it would be attributed rather to his want of ability in language, than to any willingneſs to give offence by improper or intemperate words; at the ſame time he muſt ſay, that though he would cordially wiſh to avoid incurring the diſpleaſure of any individuals, or bodies of men, yet, if he could not deliver his real and honeſt ſentiments without that inconvenience, he ſhould think it his duty to ſubmit to it, however great, rather than meanly to ſtifle his opinion for the ſake of continuing in power with any man, or any deſcription of men whatever.

That he knew well, and was thoroughly aware that such conduct is not the short way to what is called and esteemed as worldly prosperity; but that he was confident that it was the direct road to the approbation of worthy characters, and to what is still more essential, internal peace, and self-approbation and contentment.

Ld. Surrey. Lord *Surrey* supported the resolution; his Lordship observed, that the ruinous American war had been pretty generally blamed, but he thought the nation bound by every tie of honour, to hold out some protection to the poor Loyalists.

Lord John Cavendish. Lord *John Cavendish* delivered two written messages from the King, which were as follow:

"GEORGE *R.*

"His Majesty, having taken into his Royal consideration the many eminent and signal services performed by George Brydges Rodney Lord Rodney, Vice Admiral of England, and one of the Admirals of the White, his conduct in the West Indies in three several engagements in the months of April and May, 1780, with a superior French fleet under the command of the Count de Guichen; and his great and glorious victories over the Spanish fleet on the 16th day of January, 1780, on his voyage to the relief of the garrison of Gibraltar, and over the French fleet in the West Indies on the 12th of April, 1782, not only highly honourable to himself, but greatly beneficial to his Majesty's kingdoms; and being desirous to bestow upon the said George Brydges Rodney Lord Rodney, some considerable and lasting mark of his royal favour, as a testimony of his Majesty's approbation of the said services, and for this purpose to give and grant unto the said George Brydges Rodney Lord Rodney, and to the two next succeeding heirs male of the body of the said George Brydges Rodney Lord Rodney, to whom the title of Lord Rodney shall descend, for and during their lives, a nett annuity of two thousand pounds per annum; but his Majesty not having it in his power to grant an annuity to that amount, or to extend the effect of the said grant beyond the term of his own life, recommends it to his faithful Commons, to consider of a proper method of enabling his Majesty to grant the same, and of extending, securing, and settling such annuity to the said George Brydges Rodney Lord Rodney, and to the two next persons on whom the title of Lord Rodney shall descend, in such manner as shall be thought most

effectual

effectual for the benefit of the said George Brydges Rodney Lord Rodney and his family.

G. R."

"GEORGE *R*.

"His Majesty, being desirous of conferring some signal mark of his royal favour upon the right honourable Sir George Augustus Eliott, Knight of the most honourable order of the Bath, for the very distinguished and important services performed by him to his Majesty and this country, by his brave and gallant defence of Gibraltar, and for that purpose to grant to the said Sir George Augustus Eliott, for the term of his life, and for the life of his son Francis Augustus Eliott, an annuity of one thousand five hundred pounds per annum; but it not being in his Majesty's power to grant the same, or to settle the said annuity beyond the term of his own life, his Majesty recommends it to his faithful Commons, to consider of a proper method of enabling his Majesty to grant the said annuity, and of settling and securing the same in the most effectual manner for the benefit of the said Sir George Augustus Eliott.

G. R."

His Majesty not being empowered by law to grant a pension for more than his own life, out of the Civil List, applied to Parliament for such a power.—The messages were, on motion, referred to a Committee of the whole House, which will sit to-morrow.

The report from the Committee of Supply was brought up and read, and agreed to without any division. The article indeed, relative to 25,000l. for carrying on the buildings at Somerset House, met with some opposition from Mr. *Hussey*, who said, that in the present state of the nation, so much money ought not to be laid out annually on these buildings; he understood that houses were preparing there for great officers, such as the Treasurer of the Navy; and if these houses were to cost the public 10,000l. at one time in repair, and 600l. a year always, he was of opinion, that it would be better for the nation, that all the buildings at Somerset House should be pulled down, and the materials sold; for though 170,0 0l. had already been expended on them, they would cost 500,000l. before they could be completed. Mr. Hussey.

Mr. *Pulteney* said, he understood that Sir W. Chalmers had the laying out of all the money, and the making of all contracts for materials; and that he would not suffer an officer Mr Pulteney.

 from

from the Board of Works to meaſure the work, but had it done by one of his own appointing; ſo that there was no check or controul over him. Mr. Payne indeed had been employed to examine the works; but it was well known that he was the intimate friend of Sir W. Chalmers.

Lord John Cavendiſh. Lord *John Cavendiſh* ſaid, that the Lords of the Treaſury, individually, were not judges of materials uſed in buildings; and all therefore that they could do, was to ſelect an Architect of the firſt reputation to inſpect them, and make a report.

The Houſe then went into a Committee of Ways and Means, where the laſt grants for the preſent year were voted, namely, 1,500,000l. in Exchequer bills; and 2,100,000l. at which the ſinking fund was rated, but which would have been 700,000l higher, if the India Company had been able to diſcharge their debt to Government, which, from the number of ſhips they have this moment at ſea, he hoped they might be able to do by Chriſtmas. The calls upon the Treaſury, for the uſe of the navy, were, ſince the ſigning of the articles of peace, enormous beyond the example of former wars; for when the ſhips lately arrived under the command of Lord Hood ſhould be paid off, there will then have been diſcharged and paid upwards of 70,000 ſeamen. The ſums were all granted, and the Committe of Ways and Means finally cloſed.

July 1.

The bill for quieting the minds of patrons and incumbents was rejected; after which,

Ld. Surrey Lord *Surrey* ſaid, that as he could not conſent that the property of the nation ſhould be left ſo much to the diſcretion of the Houſe of Lords; and as the bill which had come down from their Lordſhips, in conſequence of their late deciſion, had been thrown out, he moved for leave to bring in a bill to explain the 31ſt of Elizabeth, called "An act for regulating the election of ſcholars, and preſentation to offices."—This is the act under which penalties for ſimoniacal contracts are incurred.

Mr. Fraſer ſeconded the motion.

Mr. F. Montagu. Mr. *F. Montagu* hoped his noble friend would not preſs his motion at ſo late a period of the ſeſſion, when there was ſo thin an attendance; and that he would rather let it lie over to the next year.

Lord

Lord *Surrey* said, he should not withdraw his motion, because he conceived it to be his duty to make it; but the House might dispose of it as they should think proper. He was resolved, he said, to have a decision as soon as possible on this question, "whether special bonds of resignation were illegal and simoniacal, as well as general bonds?" and in order to bring it to a decision, he was determined to present a Clerk to a living now vacant on his estate, taking from him a special bond of resignation; so that the business should be certainly brought before the House of Lords. Ld. Surrey.

Mr. *Sheridan*, in order to get rid of the motion, without treating it so harshly as to put a direct negative upon it, moved for the order of the day, which was carried; so that Lord Surrey's motion fell to the ground. Mr. Sheridan.

The House went into a Committee, Governor Johnstone in the Chair, to take into consideration the King's message relative to Lord Rodney.

Lord *John Cavendish* said, it would be superfluous to state the merits of that great officer, who had so nobly served his country, because they were too great to be overlooked by any one; he would therefore only say, that there was a difficulty about the time when the pension should commence.—A general cry was immediately heard through the House—"12th of April! the glorious 12th of April!" Lord John adopted the sense of the House thus generally conveyed to him; and then he said, that the pension was to descend to the two next Lords Rodney, but as his Lordship had a grandson, who possibly might come very young to the title, and die under age, and without issue, in such a case he would wish that the pension might descend to the next son of the present Lord Rodney.—He then moved that 2000l. per annum be granted to his Majesty out of the aggregate fund, to be settled in the most beneficial manner, on the right honourable George Lord Rodney, and the two next heirs of his body, to whom the barony of Rodney shall descend, and to be payable from the 12th of April, 1782. Lord John Cavendish.

The *Marquis of Graham* seconded the motion. He said, he would willingly go beyond the extent of the present proposition, if the Committee would go with him, and vote that the pension should accompany the title of Rodney, as long as the latter should exist in the male heirs of the gallant admiral; for he thought it would be cruel indeed to suffer the descendants of that brave and glorious man, after three generations, to be reduced to distress. As to the day when The Marq. of Graham.

when the penſion ſhould commence, he would ſay, that if the Houſe intended to reward the noble Lord's ſervices, it ſhould be the day on which he firſt ſailed to the relief of Gibraltar, in his paſſage to which place he had gained ſo complete a victory over the fleet of Spain. But he was willing to cloſe with the Houſe in fixing upon the 12th of April, 1782, as it was the day on which he gained the moſt complete, the moſt decided, the moſt brilliant, and the moſt glorious victory that ever was obtained in any time, by any admiral, or by the arms of any nation.

Governor Johnſtone. Governor *Johnſtone* told the noble Marquis, he did not interrupt him, while he was on a theme ſo pleaſing to every man, as was the panegyric of Lord Rodney; but he would now inform him, that whatever might be the wiſh of the Committee, they could not extend the grant beyond the terms of the King's meſſage. The vote then paſſed, *nem. con.*

The Houſe was then reſumed, and immediately went into a Committee again, the Secretary at War in the Chair, when a grant of 1500l. per annum, out of the aggregate fund, was voted *nem. con.* to the King, to be ſettled on General Sir George Auguſtus Elliott, for his own life, and the life of his ſon, Francis Auguſtus Elliott, Eſq. It was made payable from the glorious 13th of September, 1782.

The Houſe being again reſumed, the report from the Committee on the wheel tax was brought up. Lord Surrey moved a clauſe in favour of the poor both of Scotland, and ſome hilly countries in England, to exempt from the tax all carriages with two wheels, drawn by a ſingle horſe, and employed only in carrying home turf or peat, but not for hire.

Mr. Gaſcoyne. Mr. *Gaſcoyne* ſenior moved, that the word "coal" be inſerted before the word "turf;" for he ſaw no reaſon why the poor man uſing coals for fuel ſhould not have as much indulgence as the poor man who uſes peat. The Houſe divided on the amendment, which was rejected by a majority of 30; Ayes 18, Noes 48.

The Houſe having gone through the report, went into a Committee on the petition from the Eaſt-India Company, Governor Johnſtone in the Chair.

Sir Henry Fletcher. Sir *Henry Fletcher* ſaid, the Company's petition had been ſo long on the table, that every member muſt be acquainted with its contents. In the preſent ſtate of the Company's affairs two things were neceſſary to ſupport them; one, to keep back the demands of Government for the debt due by the Company, (or in other words, to get time for the payment)

and to be indemnified against the penalties incurred for not having made their payments in due time; the other was a loan of 300,000l. from Government, to answer the present emergencies of the Company. Sir Henry reduced these two propositions into the shape of motions, and moved them to the Committee.

Lord *John Cavendish* seconded the two motions; the interest of the public and that of the Company were so connected, that both must stand or fall together; and therefore Government must necessarily join in the security for the loan of the 300,000l. This would perhaps make the House ask whether it would or not, take up the consideration of the Company's affairs, at the very beginning of the next session of Parliament. Lord John Cavendish.

Mr. *Fox* concurred in this last observation in particular; for it was really a shame that the last session should have closed with a resolution, now on the journals of the House, that the state of the India Company should be taken into consideration early in the next session; that next session had arrived, and was now almost over, and yet nothing had been done in that business; for this he blamed the late Administration, and excused himself from not having attended to it since he came last into office; but the multiplicity and hurry of business from that period to the present, would prove his excuse: however, he certainly would bring it forward very early in the next session.—The two motions passed unanimously; the House was resumed, and adjourned. Mr. Fox.

July 2.

The House went into a Committee, to take into consideration the propriety of making some alterations in the revenue laws.

Lord *John Cavendish* proposed that the duty on muslins, callicoes and nankeens be reduced from 48l. to 18l. per cent. and a drawback of 10l. per cent. be allowed on exportation. This regulation he flattered himself would operate strongly against smuggling, as it would leave the smuggler the possibility of making only 8l. per cent. profit instead of 36l. per cent. which they might now make; and as, probably, very little or none of the above would in future be consumed here which should not have paid the duty, there was reason to hope that the revenue would be encreased rather than diminished by the above regulation.——This proposition was agreed Lord John Cavendish.

agreed to without oppofition. His Lordfhip then informed the Committee, that as there were fome lands in Jamaica, which, though not rich enough to produce fugar, were neverthelefs very proper for the cultivation of coffee and cocoa; and as it was in contemplation to encourage fuch of the Americans of the fouthern colonies who fhould not like to refide in the territories of Congrefs, to fettle on thefe lands in Jamaica, he propofed to reduce the duty on cocoa and coffee, the produce of Britifh plantations, from 1s. 6d. per lb. weight, to 6d. per lb. weight. The whole of the duty on thefe two articles at prefent, did not exceed 15,000l. fo that if the whole fhould be loft, which was very far from being likely, the lofs would have been made up by the increafe of our own, and the decreafe in home confumption of coffee and chocolate, exclufive of the benefit that the unfortunate Loyalifts would derive from it. This propofition alfo paffed without oppofition, and the Houfe was refumed.

The order of the day for going into a Committee on the Cuftom Houfe bill, was moved for; and before the Speaker left the Chair,

Mr. Wilberforce.

Mr. *Wilberforce* moved an inftruction to the Committee, to receive a claufe to alter the prefent regulation, by which no greater quantity of tea than 40lb. weight can be removed from one place to another, without the bills of mortality, without a permit. Mr. Wilberforce fupported his motion with great ingenuity of argument, and contended, that the acts of 1781 and 1782 were acts calculated to promote the intereft of the London Tea Dealers, at the expence of every country Tea Dealer in the kingdom. He ftated the hardfhip in a variety of inftances, and particularly fhewed, that a Tea Dealer at Hull, though a man dealing upon an extenfive capital, could not fend a parcel of tea to a cuftomer, who might keep a fhop at Gainfborough, although a London Tea Dealer could fend it. Mr. Wilberforce reafoned ftrongly upon the equity of putting Tea Dealers in the country and Tea Dealers in London, on one and the fame footing, and faid, fince the noble Lord had juft given an inftance of his conceding to the opinion, that taking off reftrictions was the beft means of preventing fmuggling, he hoped, he would agree to his motion, as a matter proceeding exactly on the fame principle. As the law ftood at prefent, the little Dealer in fmall towns and large villages, he faid, was, as it were, conftrained to buy his teas of the fmugglers, it being utterly impoffible for him to buy them elfewhere.

Mr.

Mr. *Daubeny* supported Mr. Wilberforce very strenuously, and furnished additional arguments in proof that the proposition made by his honourable friend ought to be acceded to. Mr. Daubeny.

Lord *John Cavendish* objected to it, and stated as a reason, that the last acts were brought in and passed for the general good of the fair trader. The Board of Excise, who certainly were the most competent judges of the subject, had recommended those acts, and petitions had come from all parts of the country, praying on the part of the fair traders, that such regulations as those acts put in force might be passed into laws. Lord John Cavendish.

Sir *Grey Cooper* gave an accurate history of the origin and progress of the acts in question, and fairly admitted, that they must necessarily operate as a partial inconvenience, an effect which, he said, would unavoidably attend the effect of every good revenue law. Sir Grey stated, that the great object of those acts was to promote the good of the trade in general; that when he had at the time reasoned upon the subject with several country Dealers in Tea, and in particular with one of the people, called Quakers, from York, (who, he said, he verily believed were the very best description of people in existence,) they all complained of the acts as an inconvenience that pressed on them particularly; but when they heard the arguments in justification of it, as the means of producing a general good to trade, they gave up the matter, and said, the end was so laudable that their hardships and inconveniencies ought to weigh nothing in the consideration. Sir Grey Cooper.

Lord Mahon and Alderman Bull supported the motion.

At length the House divided on it, Ayes 12, Noes 51.

The House then went into a Committee, and filled up all the blanks.

Mr. *Dempster* moved an address to his Majesty, that he would be graciously pleased to institute an enquiry into the facts relative to the raising a regiment by Colonel Erskine last war, on the borders of Swisserland; and that he would order such relief to the officers of the said regiment as should appear to him warranted by the result of the enquiry. He said, that many of the officers who are Swiss, were banished their country, and their property was confiscated, because they had engaged to raise men for England. The regiment was raised with the countenance of Government, for the East-India Company; but the Company refusing now to make any compensation to the officers, they were, literally Mr. Dempster.

ſpeaking, ſtarving in London. This mode of proceeding, without any papers having been laid before the Houſe, not appearing the moſt eligible, it was at laſt agreed that copies of all letters or orders relative to the raiſing the above regiment, be laid before the Houſe by the Eaſt-India Company, and that they be referred to a Committee.

Mr. Courtenay. Mr. *Courtenay* urged the hardſhip of the caſe of the Colonel and of the Swiſs officers in a manner that could not but recommend both the one and the other to the feelings and juſtice of the Houſe. Mr. Courtenay ſtated, that the Colonel and his officers had expended full twenty thouſand pounds in raiſing the regiment, and other expences incidental to that buſineſs. Of this, Mr. Courtenay ſaid, the Colonel had been permitted to draw on the Eaſt-India Company for ſix thouſand pounds, for the recovery of which the Company's Solicitor had been directed to proſecute the Colonel at law. In conſequence, however, of an award given by the arbitrators, to whom the Company had referred the matter, the Solicitor was ordered to ſtop proſecution, and the Colonel was paid two thouſand more; ſo that there now remained a loſs ſuſtained by him and his officers to the amount of 12,000l. beſides his juſt title to an adequate reward for for his time, trouble, and perſonal ſervice. Mr. Courtenay reminded the Houſe, that Colonel Erſkine undertook the buſineſs on the good faith of Government, though for neceſſary purpoſes of policy it was not thought adviſeable that the name of Government ſhould be directly made uſe of in the buſineſs. This being the true ſtate of the caſe, he put it to the honour of the Houſe, feeling as gentlemen for Colonel Erſkine and his officers, whether the Colonel ought not to be reſcued from the ſituation in which he and his officers had been thrown, and to that hour remained.

The motion was withdrawn, after a converſation between General Smith, Sir William James, Sir Philip Jennings Clerke, Mr. Brett, Mr. Fox, Sir Adam Ferguſon, and Lord Mahon.

Mr Sheridan. Mr. Sheridan then ſtated briefly the great hardſhip of the caſe of Colonel Erſkine and the Swiſs officers, who had been fined in their own country and baniſhed from it, and were now ſtarving here. Mr. Sheridan recommended it to gentlemen to exert themſelves in a Committee, to enquire into the merits of the caſe, and report upon it in as few days as poſſible to the Houſe. With a view to inſtitute ſuch enquiry, he moved, "That the Eaſt-India Company do forthwith lay befor

before this House copies of all orders, and other papers, relating to raising a regiment on the borders of Swisserland during the last war." The same was agreed to, and ordered accordingly.

July 3.

In a Committee on the bill to authorise the Adjutant General of the army to send and receive letters free of postage; ordered, that it be an instruction to the Committee, that they make provision in the said bill for the like privilege to the comptrollers of the army; went through the bill with amendments, to be reported to-morrow.

Mr. Moreton, from the East-India Company, presented papers, with a list. Ordered to lie on the table.

The bill for imposing a tax on the registering of births and deaths was read.

Sir Adam Ferguson.

Sir *Adam Ferguson* said, that there was something wanting in the bill, without which the tax that was to arise from it, would be unproductive. There was no clause to compel people to make the register; and without a compulsory clause, he apprehended, the tax would produce little or nothing. Viewing the bill in the light of a measure, to procure a correct knowledge of the number of people in the kingdom, he thought a compulsory clause still more necessary; for without it, the births among Quakers, and all the different dissenting congregations could not be ascertained.

Mr. Sheridan.

Mr. *Sheridan* said, he intended to move a clause to compel the Quakers to register the births of their children; but as the dissenting congregations were so numerous, he was afraid they could not be very clearly, and with certainty, described in the bill.

Gen. Ross.

General *Ross* then moved, that an account be laid before the House of all the regiments and corps raised since the year 1780, together with the names of the commanding officers. This motion was to serve as the ground-work for a charge against the Commander in Chief, of partiality in the distribution of commissions, and of rank.

Sir P. J. Clerke.

Sir P. J. *Clerke* seconded the motion, because he had promised that he would second it; but still he recommended it to the honourable general to withdraw it, and not bring on, at this late period of the session, an enquiry into the management of the army.

Sir Grey Cooper immediately moved the order of the day.

General Conway.

General *Conway* ſaid, he was ready to meet any enquiry into his conduct in the management of the army; and he was ſure he ſhould be able to give a ſatisfactory anſwer to any charge that the honourable General could bring againſt him.

The Houſe was proceeding to divide on the queſtion; but it being found that there were not forty members preſent, no diviſion could of courſe take place; the Speaker left the Chair, and the members preſent retired with him.

July 4.

The Houſe went into a Committee on the bill for regulating certain offices in the Exchequer.

Lord John Cavendiſh.

Lord *John Cavendiſh* propoſed, that after the intereſt of the preſent Auditor and Tellers of the Exchequer, and of the Clerk of the Pells, in their reſpective places ſhall have ceaſed and determined, the ſalaries of theſe officers in future ſhall be fixed and certain, and as follow: The place of Auditor 4000l. a-year; each Tellerſhip, 2700l. Clerkſhip of the Pells, 3000l. the place of Deputy to each of the four Tellers, 1000l. the place of Deputy to the Deputies to be totally aboliſhed; the Deputy to the Clerk of the Pells, 800l. and the Receiver under him, 200l. He ſaid that the fees ſhould for ever be continued, but not divided among the different officers who ſhall ſucceed thoſe who now hold by patent; that of theſe fees a fund ſhould be made, out of which the ſalaries ſhould be paid; the ſurplus to be divided into three parts, two of which to be applied to the uſe of the public; the other to the civil liſt, if it ſhould be found to ſtand in need of it. From the reports of the Commiſſioners of Accounts it appeared that the preſent income of the Tellers amounts in peace to ſomething more than 2500l. per ann. and in war to near 8000l. The Commiſſioners of Accounts had pointed out the degree to which the cauſe of complaint prevailed, and they had adviſed a correction of it. That any individual ſubject ſhould hold an office, ſo circumſtanced, that its emoluments ſhould encreaſe in proportion as the expence, diſtreſs, and difficulty of the country encreaſed, was certainly a matter that every man muſt think improper, and wiſh to have altered. This was the evil which the preſent bill was intended to cure, and upon that ground principally was the whole of it conſtructed. In applying the remedy, however, Government

ment had endeavoured to extend their views a little farther, and had not merely contented themselves with aiming at the correction of a present abuse, but had endeavoured so to correct it, as to provide an effectual and permanent benefit for the public in future. It had been the general opinion, that the emoluments of the principal officers of the Exchequer ought to be reduced to the standard of their amount during times of peace; in the present bill, another opinion was put in practice: it had upon examination been found, that the emoluments of some of the officers of the Exchequer, even during times of peace, were inordinately large, and indeed much larger than they ought to be, when considered in any reasonable point of view. In the proposed amendment of the clause, therefore, it was intended to submit to the House such allowances for the several officers as would, in some instances, fall under the amount of their average emoluments in time of peace, in others, for reasons which he would state, a trifling addition to the amount of their peace emoluments were meant to be proposed. In effecting an alteration of so much importance, two things were necessary to be adverted to: finecures of too enormous a size ought not to be suffered to remain, neither ought they, if it was judged proper that they should remain at all, be so cut down, as that they might not be held out by the Crown, and looked up to by men of considerable talents, as fit rewards for distinguished public service in eminent situations of the State. Having fully shewn the reasons on which he meant to propose the several salaries he stated, his Lordship spoke to the appropriation of the savings of the fee fund, and said, if there should be any loss on carrying the bill into effect, his intention was to charge one-third of that loss to the civil list, and two-thirds of it to the public. If on the other hand there should be a profit, (and he owned, he believed it to be infinitely more probable,) he thought it fair to divide the surplus of that profit, after deducting the salaries of the officers, and the other expences, in the same proportion. His Lordship reasoned some time on this point, and stated, that as the civil list was at present chargeable with a great part of the expence of the establishment of the Exchequer, it was but equitable, that it should have its share of the savings arising from a reform adapted to that office. Having gone through the matter very fully, his Lordship moved, "That

"That the blanks in the clause be filled up, as he had mentioned."

Mr Hussey. Mr. *Hussey* objected to the salary of the Tellers, as exceeding that of even the present Tellers by near 200l. a year each.

Mr Pulteney. Mr. *Pulteney* found the same fault with the motion, and said that 2500l. would be sufficient both for peace and war; he observed, that the noble Lord had taken no notice of the application of the present expence of the second clerks of the four Tellers. He also said, he could not help differing very much from the noble Lord in respect to some other parts of the amendment proposed. With regard to the Tellers, the noble Lord had acknowledged that their places were absolute sinecures, and that they did nothing for them; why then should not the peace emolument of their office be thought sufficient? As the blanks were proposed to be filled up, they were not only to have 200l. a year more than their peace emolument, but their clerks were to have 1000l. a year. Now it ought to be considered, that the Tellers had the appointment of their own clerks, and therefore the amount of Tellers salaries, and the amount of the salaries of the Tellers head clerks, or deputies, might be regarded as so much to each Teller. He said, it was a fact well known, that the first clerk was the man who actually did the business of the Teller; and it was equally well known, that such clerks had done the whole duty of the office for four hundred pounds a year. This being the case, he saw no reason whatever for allowing the Tellers more than the amount of their peace emolument. Least of all did he see any thing like a reason for so unnecessary an encrease of their deputies salary, which, as he had before said, was nothing more, than giving the Tellers six hundred a year additional sinecure. He saw no reason whatever, for dividing the savings in the manner the noble Lord had stated his intention to divide them. Why was the civil list to share with the public in the participation? Eight or nine hundred thousand pounds a-year were granted to the Crown by way of civil list, on the implied condition, that the officers of the Exchequer, and various others, were to be provided for out of it. On that condition the money was given. If then, by any reform of the Exchequer, a considerable sum could be saved to the public, why ought not the public to have the whole of the benefit? What pretence had the civil list to expect or receive any share of it? Indisputably it had

none, and therefore when the Committtee came to th proper clause, he should have something to offer to their consideration on that topic. Mr. Pulteney strongly objected to granting the Tellers more than the amount of their peace emoluments; but more particularly laid his finger on the proposed encrease of salary of the Tellers' deputies or chief clerks. He talked of the great influence the bill would throw into the scale of the Crown; and concluded with moving, "That the blank to be filled with the sum voted for the latter purpose, be filled with the words 'four hundred pounds' instead of 'one thousand,'" as proposed by Lord John Cavendish.

Mr.W.Pitt.

Mr. *W. Pitt* said, he meant not to enter into any argument upon the bill; nor, indeed, did he feel himself at all inclined to say much upon the subject, for obvious reasons. Since, however, it was avowed that the Tellerships of the Exchequer were sinecures, he could not, by any means, consent to the proposition of the noble Lord, that the clerks should have 1000l. a year. The honourable gentleman, who had spoken just before, had stated, that all the actual business had been done for 400l. To what purpose then give away 600l. a year? There was something so bare-faced, something so unreasonable in the idea, that he could not but concur with the honourable gentleman in his motion, since neither natural inclination, a necessary attention to the state of the country, nor the least regard to a conscientious discharge of his duty as a member of Parliament, would suffer him to vote away the public money so unwarrantably. Mr. Pitt talked of the petitions of the people for reform; and asked what would be the opinion without doors of conduct like that the House were then advised to pursue. The principal offices in the Exchequer were in the face of day declared to be sinecures. The offices of the four Tellers were indisputably sinecures, and it was now proposed to pay them 2700l. a year for themselves, and to give their deputies, whom they themselves appointed, 1000l. a year. This was a degree of extravagant and improvident expenditure of the public money, to which he never could consent; he therefore concurred entirely with the honourable gentleman near him. Nay, his ideas went farther; he thought the emoluments of the other places stated at a much higher rate than they ought to be. He had no notion of swelling the emoluments of sinecures unnecessarily and inordinately; he should therefore ob-

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ject to the whole of the clause as amended, and give his vote against it.

Mr. Fox. Mr. *Fox* said, that the principle of the bill was not so much to reduce the salaries of these offices, as to prevent the emoluments arising from them from encreasing with the public burdens, and the holders of them from being enriched in proportion as the public should grow poorer; and therefore the fixed salaries moved for by his noble friend, were perfectly in union with the principle of the bill. As to the four deputies, he thought the salary of 1000l. each far from being too much, because their offices were by no means sinecures; and as they held places of very great trust, none but persons of considerable character ought to be employed in them; and for such persons 400l. a year would be too inconsiderable a salary. He said, if the bill had purported to be a bill principally brought in for the purpose of effecting that kind of reform which had œconomy merely in view, he should, for one, subscribe to the sort of arguments he had heard against it; but the chief object of the bill was of another nature. His noble friend had proposed it, in order to put an end to a matter that was in itself extremely odious, and had been much, and, in his opinion, very justly complained of, viz. the existence of offices, the holders of which received an encrease of emolument in proportion as the expences of the country encreased, and who grew rich upon the aggravation of the public burden, and the public distress. That was the chief aim of the bill; and that, as the clause was proposed to be amended, it fully and completely answered. With regard to the influence of the Crown, much as he was an enemy to the encrease of any undue influence, he was convinced, that it was impossible for the Government of a great kingdom to go on, unless it had certain lucrative and honourable situations to bestow on its officers in a peculiar line, as a provision for their families, and a reward for their eminent and distinguished services. Of this sort were the places in the Exchequer, which, though it might be necessary to lessen their inordinate emoluments in times and seasons when they undoubtedly ought not to encrease, yet care ought to be taken, not to pare them so close, or to lower them so much as to render them unworthy the acceptance or expectations of great and distinguished characters. In putting the Tellers at 2700l. his noble friend had barely put them above their average peace amount;

amount; and he made no doubt but his noble friend meant no more. The encreafe, however, was fo trifling, that it was not worth difputing about. With regard to the argument, that giving the Clerk 1000l. was in fact giving the principal 1000l. in addition to this 2700l. that went upon fo narrow and mean an idea, that he knew not how to anfwer it. If thofe who held the offices of Tellers were bafe and fordid enough to ftoop to fuch a meannefs, no bar the Legiflature had in its power to provide, could poffibly prevent it. Certain he was, three of the prefent Tellers would not demean themfelves in fo fcandalous a manner, but would fpurn at any fuch propofition. And indeed the argument went fo far, that if it were admitted, there was fcarce an official deputy in the kingdom whofe principal would not become liable to the fame fort of imputation. The fame thing might alfo be faid of the Secretary of the Secretary of State, for inftance, and of the two Secretaries to the Treafury; but would any man prefume to hint an infinuation, that at any time, under any adminiftration, a bargain of the nature in queftion had been driven. He believed that man was not to be found who would venture upon fuch an accufation; why then feel an alarm upon fuch an account now? As a bill of influence, the prefent, undoubtedly, gave the Crown fome influence; but he believed it would be admitted to be a fort of influence the leaft dangerous of any that could poffibly exift. To put a man in fuch a fituation, as that the Crown fhould never be able to be ufeful to him, was, in his opinion, a very foolifh and unwife thing; but to put a man into fuch a fituation, as that it fhould be out of the power of the Crown to be hurtful to him, might, in a variety of inftances, be neceffary and ufeful. He knew of no way of doing this more effectually, than by giving a man an independent fituation for life. In this view he profeffed himfelf a friend to the bill; and a ftronger argument that his Majefty's prefent Minifters had no views of a perfonal nature in making the falaries of the Tellers 2700l. a year, need not be reforted to, than a confideration of who the prefent Tellers were? Three of them, Lord Northington, Lord Temple, and an honourable and refpectable member of that Houfe, Mr. Pratt, younger men than his Majefty's Minifters! The other Teller, unhappily, might not be fo good a life; but then it was pretty well known, that it was promifed to a perfon not much older than any of his Majefty's prefent fervants. He defired, in what he faid, of the

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neceſſity of one ſort of influence remaining, not to be underſtood to extend his ideas as far, as he had heard arguments of that nature carried in another place. He had heard it ſaid, that if the influence of the Crown was too much diminiſhed, men of deſperate fortunes, needy adventurers, and diſtreſſed politicians, would be the only perſons who would accept of the government of the country. There was, he owned, ſomething a little ſtrange in the argument, that men of large property and conſiderable eſtates could not afford to ſerve their country as cheap, as thoſe who were leſs affluent. He was willing, however, to take the argument upon the grounds on which it had been placed; and ſince ſpeaking of himſelf, he certainly could not pretend to be a rich man, he was glad to hear it allowed, that ſuch men as he could afford to ſerve the country cheaper than men of greater affluence. In the preſent bill, however, he did not think it right to take away all thoſe emoluments, which thoſe who had reaſoned in the manner he had ſtated, thought ſo eſſential to remain. The noble and learned Lord might be aſſured, he envied him none of thoſe emoluments, nor any affluence that he could derive from office.

Ld. Mahon. Lord *Mahon* then roſe, and ſaid, he roſe to expreſs his aſtoniſhment at that moſt extraordinary motion, and the great pleaſure and ſatisfaction he felt at its having been made by one of his Majeſty's preſent Miniſters; for when the actions of public men in power contradicted their principles and profeſſions out of power, it was happy that thoſe actions ſhould be of ſo unambiguous a nature, that no man of common underſtanding ſhould be miſled by ſuch public characters in future. It was, he ſaid, unneceſſary to quote the conduct of the preſent Adminiſtration in another place, (the Houſe of Lords) on ſome late queſtions of great conſequence, to prove to the people of England the total averſion of thoſe Miniſters to every ſpecies of wiſe, honeſt, and ſalutary reform; inſomuch as the conduct of the preſent Miniſters in that Houſe, on that day alone, was fully ſufficient, in his opinion, to open the eyes of the people, in reſpect to thoſe men who uſed to profeſs ſo much, and who now had ſo little regard for the true intereſts of the public. The noble Lord (Lord John Cavendiſh) had not only propoſed that the preſent poſſeſſors of thoſe ſcandalous ſinecure places in the Exchequer, and thoſe who had a reverſion of them, ſhould have the ſalary continued unto them, (for which, at leaſt, plauſible reaſons might be given, it being conſidered

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as their property and their freehold;) but the noble Lord proposed to do that which no man who was not an enemy to reform, could have proposed to do, namely, to keep up those exorbitant places for the future, and to give them those extravagant emoluments for professedly doing nothing; for the motion itself provided also a salary of one thousand pounds per ann. to each of the four deputies for doing the business. It was proposed to give 2700l. a year to each of the four Tellers, for doing no public business whatever, and 4000l. and 3000l. per ann. to two other great officers in the Exchequer for performing similar services to the public. A more scandalous profusion of public money, under the calamitous circumstances of this country; a more wanton and profligate attempt to maintain the unconstitutional influence of the Crown, was scarce to be met with in our history. The right honourable gentleman (Mr. Fox) who was the great advocate for that measure, defended it thus: He said it was no increase of the undue influence of the Crown, because persons who had places for life were not under influence. Would the right honourable gentleman dare to say (unless he meant to insult the understanding of that House) that the expectation of those places was no means of influence to the Crown? He certainly would not; therefore the speech of the right honourable gentleman, translated into plain English, amounted simply to this: "These useless places can create no influence amongst the numerous candidates for these great emoluments, because no immediate influence or command exists over those who now have them in possession;" or in other words. "These places cannot be the means of any influence whatever in the hands of a corrupt Minister over any one man in either House of Parliament, because four persons in this kingdom (namely, those who are actually in possession) are not under such an influence." This was, his Lordship declared, the close and logical mode of reasoning of the right honourable Secretary of State, who he trusted would never stand again a candidate for the honour of the applause and esteem of his country, of which he was certainly now in possession. The right honourable gentleman had also dared to say, that those great and useless sinecure places were necessary for the purity of Government. This was the purity of the language of the present Administration! There was a time, when he regretted the last change of Administration in this country; but now he sincerely rejoiced at that event; because it had given the

right honourable Secretary of State, and his worthy colleagues in Administration, a complete opportunity of proving to that House, and to the public, what they were. He therefore congratulated that House, and the people of England, that the present men were (for a short time, at least) in power; because it must demonstrate to all men their utter aversion to all reform whatever, and because it shewed those Ministers themselves in their true colours, which was all their bitterest and most inveterate enemies could ever wish.

Mr. Fox. Mr. *Fox* rose again to declare, that he never had said, the bill gave the Crown no influence whatever; he had merely said, it gave them that sort of influence, which was least dangerous of any that could possibly have existence. With regard to his principles being now known, he trusted the noble Lord had made no new discovery. He had avowed the principles upon the question again and again. He appealed to the recollection of the House, whether he had not expressly declared them, exactly as he had declared them that day, in the House three or four years ago, when the bill of his honourable friend behind him [Mr. Burke] was first introduced.

Mr. Pulteney. Mr. *Pulteney* rose again and said, as the Tellers appointed their own deputies, it would be impossible to prevent the former from making a bargain with the latter, for the chief part of their salaries.

Ld. North. Lord *North* answered this and said, that after an act of Parliament expressly ordered, that the salaries of the clerks of the Tellers should be 1000l. a year, undoubtedly they would be so. No Teller, even were he so meanly disposed, would venture to fly in the face of an act of Parliament. His Lordship also justified the size of the salaries, as by no means too much for gentlemen in an office of such high trust and confidence. He added farther, that hitherto in time of war, the place of Deputy Teller was worth 1400l. a year, and therefore he said, upon the ground of fair compensation, which the last Treasury had very wisely and properly laid down as the fit mode of abolishing emoluments, that appeared to be too large, he thought 1000l. a year no more than a reasonable salary.

Mr Courtenay. Mr. *Courtenay* said, an opposition to the bill of reform introduced by the Chancellor of the Exchequer, came with peculiar grace and propriety from the noble Lord [Lord Mahon] who had always defended with his usual vehemence and energy the measures of the late specious, promising,

miſing, deluding, Janus-faced Adminiſtration. But the public had long been undeceived; and had formed a pretty juſt opinion of the principles and views of thoſe puritanical reformers. Let us judge of them by facts; — they had burdened the country by penſions and ſinecures to reward their rapacious political dependants; their arrogance and meanneſs were equally conſpicuous: they had boaſted of reforms, but what had they done? They had reduced a number of perſons to want and wretchedneſs, who had flattered themſelves with the hopes of enjoying a competence in their old age, to maintain themſelves and educate their children. In ſome inſtances this had occaſioned deſpair and ſuicide; and what had the public ſaved? a few hundreds, by aboliſhing little offices from thirty to ſixty or ſeventy pounds a year. Such were the humane, charitable ſentiments, and ſuch the exploits, of thoſe rigid, virtuous, reforming ſtateſmen. Nothing had eſcaped their microſcopic eye; they had diſcovered and baniſhed a Rat-catcher from the King's kitchen; the Chaplains were deprived of their daily bread — a pudding and a bottle of port were purloined from their table; and, to complete the ſyſtem, the Maids of Honour were ſent ſupperleſs to bed. The plan of reform introduced by an honourable gentleman [Mr. Burke] was indeed ſomewhat different. He had conceived, perhaps erroneouſly, that the influence of the Crown was too great, and that corruption had tainted the repreſentatives of the people; that the very foundation of public honours was ſapped; and that public virtue diſſolved in the ſunſhine of prerogative. His deſign, his ſyſtem, all his reforms, were directed to one object — to reſtore independence to the Houſe of Commons, by diminiſhing the number of places uſually held by members of Parliament. His plan was neither parſimonious nor illiberal; if he was right in the principle, his means were adequate to the end propoſed by him. The incidental ſaving which aroſe from this ſyſtem was only a ſubordinate object; the great political principle, ever to reſtore independence to the Houſe of Commons. The late narrow-minded, preſuming, hypocritical Miniſter, had neither capacity to comprehend, nor inclination to adopt this ſyſtem; it did not ſuit his views: for his views were to impoſe on the Crown, and to deceive the people. So much for the candour and conſiſtency of the noble Lord [Lord Mahon] and his friends, who were ſuch determined opponents to the preſent bill. Mr. Courtenay then ſaid, he ſhould ſay a few words more on the clauſe moved by the

the honourable gentleman [Mr. Pulteney] for limiting the salary of the Teller's Deputy to 400l. a year, instead of 1000l. and on this point he must beg leave to differ both (however reluctantly) from the noble Lord in the blue ribband, and the right honourable gentleman on the floor, who had asserted, that if 1000l. was the fixed salary by an act of Parliament, no principal would presume to bargain with his Clerk, and deprive him of any part of it. Why not? At present the Deputy's emoluments arose from fees, given him by the law of the land, the common law; surely as respectable a foundation of the Deputy's right as any act of Parliament; yet they had seen, by a report from the Commissioners of Accounts, that a noble Lord, one of the Tellers of the Exchequer, had only paid his Deputy 400l. a year, and converted the remainder (about 800l. more) to his own use. At the same time, Mr. Courtenay said, he was happy in having an opportunity of vindicating that noble Lord from the oblique invidious insinuations which were thrown out as a censure on that noble Lord's conduct in this instance; every one who was acquainted with that noble Lord's character was convinced, that in depriving his Deputy of two-thirds of his income, he had acted on wise and just motives. The noble Lord knew, that too much affluence disqualified Clerks for business, and made them idle and negligent; therefore, to correct this natural propensity, this *vis inertiæ*, the noble Lord kept his Deputy on short commons. Four hundred pounds a year was enough for the bare necessities of life, and was not sufficient to lead him into temptations, as he could not afford to go to plays, operas, and other expensive places; therefore, to divert himself, and pass his time agreeably, he was obliged to make his business his amusement. As the noble Lord enjoyed a place himself of seven or eight thousand a year, which was a perfect sinecure. By taking 800l. more from his deputy, the noble Lord could not be more idle in his office than he was before; therefore his morals could not be injured by his applying it to his own use; though his deputy might, without this very prudent, liberal, and singular expedient; singular, because none of the other Tellers of the Exchequer had introduced this species of œconomy into their respective dapartments. That this was the noble Lord's motive was evident, from another consideration. This deputy or clerk (as appeared from the report of the Commissioners of Accounts) did also perform the duty of another (invisible) clerk whose fees and salary

amounted

amounted to ſix or ſeven hundred more; which he punctually at ſtated times remitted to his principal: thus the noble Lord, very properly conſidering, that his deputy had not buſineſs enough of his own to tranſact, very properly gave him a little additional trouble to fill up his time. This proved what an excellent pedagogue and preceptor the noble Lord was; and he often repeated this excellent adage, "Train up a clerk in the way he ſhould go; and when he is old he will not depart from it." On the ſame principles of conſiſtency (in reſpect to his clerks) the noble Lord when he was Vice Roy in a neighbouring kingdom, ſtruck off three ſtate trumpeters out of four, but obliged the remaining one to do the whole duty of his former three coadjutors, without an increaſe of ſalary; and to ſave the expence even of the inſtrument (which was carrying œconomy to the utmoſt) obliged the ſingle forlorn ſtate trumpeter to ſound his Excellency's praiſe (which was the duty of an Iriſh ſtate trumpeter) in a twiſted newſpaper, inſtead of a brazen tube. Mr. Courtenay added, he would fain launch out into a panegyric on the noble Lord alluded to, only he was apprehenſive, by doing ſo, he might deviate a little from the queſtion before the Houſe; that inveſtigating ſpirit, that indefatigable perſeverance ſo conſpicuous on all occaſions in the noble Lord, qualified him peculiarly for the government of a great country. His projects for reform, and political ſchemes, for the good of his country, entitled him to the higheſt praiſe. He had pryed into the Arcana, and rummaged into the bureaus of every office, and diſcovered notable and great abuſes. He demonſtrated what ſpecies of quills were fitteſt for tooth-picks or pens; and in what caſes crow quills might be ſubſtituted, and create a great national ſaving. Wafers might, the noble Lord thought, be conſtantly uſed inſtead of wax; and ſometimes whited brown paper, inſtead of *pro patria* or fool's cap, and with great ſecurity to the letters. His knowledge was great and comprehenſive, the minimum and maximum of things were equally within his ken; he knew not only how many turf bogs were in Ireland, but actually knew the number, ſize, and quality of every turf produced. He was equally well informed of that great national object, the growth of tobacco; and had a waggon load of papers on the ſubject, which he intended generouſly to lodge in the Britiſh Muſeum, for the inſtruction and information of poſterity. Mr. Courtenay concluded by oppoſing the clauſe moved by Mr. Pulteney, and ſupporting

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the principle of the bill, as wisely calculated to prevent individuals from growing rich in proportion to the distresses of their country; and at the same time preserving the just power and prerogative of the Crown, so intimately united with the nature and genius of the constitution, that they must both flourish or fall together.

Mr. Grenville. Mr. *Grenville* declared, he had not intended to have said one word that day, but what the honourable gentleman had thrown out with so much decency, with so close a relation to the bill in question, and with such candour and fairness, made it necessary he should say a few words. He rose not, however, to answer any charges, which the honourable gentleman had suggested against his noble relation. His noble relation had been accused of a scrupulous attention to his office, of a minute investigation of the abuses prevalent within the department of his superintendancy, of a faithful discharge of those duties he owed to God and his conscience. To answer charges of that nature, he trusted, the Committee would see was wholly unnecessary; so far from requiring a refutation, he admitted them in their fullest scope, and on the part of his noble relation, thanked the honourable gentleman for having urged them; he rose merely, therefore, for the purpose of denying the fact, that his noble relation ever pocketed any part of the salary of any one clerk in his office.

Lord John Cavendish. Lord *John Cavendish* rose again, and after saying a word or two upon the zeal and enthusiasm generally displayed by Lord Mahon in his speeches, reminded that noble Lord, that there were two ways of carrying points in Parliament: one, the more open and manly way of giving a direct negative to any proposition; the other, the more safe and insidious way of seeming to consent, and pretending much eagerness for the measure, and to suffer it to be proposed with such excess, as by that means to render it impossible to pass. It was with a view to these considerations, that he had chosen the medium between the two ways in regard to this bill; he had not rated the emoluments of the Tellers, or their clerks, so high as to provoke a justifiable negative, neither had he pared them down so low, as to give rise to a resistless opposition, either in that or the other House of Parliament. He had taken them at what he thought might pass, and therefore he should hope the Committee would agree to them.

Mr.

Mr. *Dempster* said, no man was a warmer advocate for lessening the undue influence of the Crown than he was; but he must acknowledge, he was a friend to a certain necessary degree of influence, such as this bill established. Without having great and lucrative emoluments to hold out to high and distinguished characters as a desirable reward for merit and exertion, he was convinced a monarchy like that of Great Britain could not be expected to hang long together: he therefore must declare, he approved of the mode of filling up the blank for the Tellers' salaries, even admitting that they were perfect sinecures. With regard to the clerks and deputy Tellers, he knew but little of the nature of their offices in the Exchequer; and before he said a word respecting them, he wished to know whether their offices were sinecures likewise? [Mr. Burke told him that they were not; they were offices of great trust and responsibility, of actual business, and daily attendance.] That being the case, Mr. Dempster said, he could by no means agree, that 400l. a-year was a sufficient salary, even were the gentlemen who held them single men, and had no families. In this town, the Committee must know, that 400l. a year was but a scanty provision for any gentleman; but if the deputy Tellers had families, it was impossible for them to live upon it with any degreee of comfort, or in any manner the least respectable. Mr. Dempster.

Mr. *Martin* said, that as his honourable friend, [Mr. Dempster] for whom he had a very great esteem, had acknowledged that he was not much acquainted with the nature of the offices of the clerks in the Exchequer, he would take the liberty of telling him, that having formerly, in his business of a Banker, frequently attended those offices, he had observed the employment of the gentlemen there to be by no means burdensome, either as to time or hurry. He perfectly agreed with his honourable friend in thinking it right, that the Crown should have ample power to reward merit and the labours of such as have served their country with ability and integrity; but he never could approve of such rewards being conferred by means of sinecure places. He could not pretend to say in what manner this ought to be done, but that it is highly improper for persons to receive one, two, three, or more thousands per annum from the public, merely for the name of some employment. In the following part of the debate, Mr. Sheridan having spoken of the business of the clerks in the Exchequer as very Mr. Martin.

weighty and laborious, Mr. Martin said, "he should be glad to learn from the honourable gentleman, how many hours in the day, and how many days in the week (reckoning holidays) the chief clerks and other officers attended. It had been repeatedly observed, that it was necessary these offices should be filled by persons of rank and liberal education; but this necessity did not appear to him, thinking as he did, that a common understanding, with a competent knowledge of accounts, was better adapted to such situations, than high birth or elegant accomplishments. He was not in the least surprised at the favourable manner in which the pleasantry of an honourable gentleman (Mr. Courtenay) had been received by the Committee, it being now perfectly fashionable to laugh at all public œconomy; but he thought the subject deserved to be very seriously attended to by those whose peculiar duty it is to be careful of the property of their constituents."

After a short conversation on the point of order,

Mr. Hussey. Mr. *Hussey* rose and declared, he agreed with Lord John Cavendish, as to his idea of steering a middle course, and not attempting to do more in the present bill than he thought would pass. He was glad to secure some good; and he conceived, in putting a stop to the practice of suffering the holders of sinecure places to derive larger emoluments from their offices during war than during peace, they did a great and essential service to the public. He could not, however, agree with the other noble Lord, the noble Lord in the blue ribband, that after the bill passed into a law, if it should do so, the full and net salary of 1000l. would go into the pockets of Tellers deputies. There were other ways of dividing the salary of a deputy, than sharing it between the deputy and his principal. Had Ministers never heard of quartering one person upon another; and would they say, that at this moment no man ostensibly out of office, was quartered upon the salary of some man in office? This was a mode, which he had heard of being frequently practised; and when he said so, he meant no imputation on the present Government. Such practices had, he believed, prevailed in all Governments; and under every Administration for many years past. Mr. Hussey after this said, he wished to follow the noble Lord's example, who was at the head of the Exchequer, and to try if he could not carry a trifling point. Why give the Tellers of the Exchequer more than the amount of their peace emolument? It was true,

true, it was not much above 100l. a year which the noble Lord proposed in addition; but why that 100l.? He advised the noble Lord to reconsider the matter. The public without doors would be as much irritated as if the excess had been 1000l. as any number of thousands. He saw no reason whatever for giving the Tellers a shilling more than the amount of their peace emoluments. He should therefore propose, that instead of 2700l. the blank for their salaries be filled up with the words two thousand five hundred pounds. He hoped the noble Lord at the head of the Exchequer would give way to this alteration; he was sure it would serve Ministry, by preventing a great deal of complaint without doors. He concluded his speech with moving it in form.

Just as Mr. Ord was putting the question on this new motion, Lord John Cavendish rose and said, the matter in dispute was so trivial, that he for one should have no objection to give it up.

Mr. *Secretary Fox* declared, he should have as little objection to giving up the point as his noble friend, provided he could be assured, that no person would afterwards rise and move a clause to exempt any particular individual from the operation of the present bill. His reason for being for the 2700l. rather than 2500l. was, with a view to a certain individual, to whom a royal promise of one of the Tellerships of the Exchequer had been given. He appealed therefore to the gentlemen of the learned profession, and wished some of them would assure him, that no such clause, as he had hinted at, was intended to be moved. Mr. Secretary Fox.

Mr. *Rigby* got up immediately, and said he certainly rose not as a gentleman of the learned profession [Mr. Arden said behind him, yes, you are a brother, as Master of the Rolls in Ireland.] This created a loud laugh, in which Mr. Rigby joined, but said, it was well known, that men as unlearned as himself had held that office, it being no part of his duty to declare the law. So much however for his learning. With regard to what the honourable gentleman had said respecting a certain individual, he thought it but candid for him to rise then, before the question was put, and declare that it was his intention, when the Committee came to the proper part of the bill, to offer a clause, exempting a certain law Lord from the operation of the bill; he would make no scruple to mention to whom he alluded; it was to Lord Thurlow, a noble friend of his, who stood so circum- Mr. Rigby.

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stanced, as, in his opinion, to be fairly an object of exemption as to the intended operation of the present bill. On what ground he should move the clause which he meant to offer respecting that noble Lord, he would fully state hereafter: at present he would only say, that exclusive of that, he thought the salaries of the Tellers ought to stand at 2700l. And therefore if the Committee divided upon the question just moved, he should divide against the 2500l. proposed by the honourable member on the floor.

The question was at length put, ayes, for the 2700l. 46; noes, 37.

[Mr. Secretary Fox, Lord John Cavendish, and Mr. Sheridan, with other gentlemen in office, divided with Mr. Hussey.]

The Committee then proceeded with the rest of the bill, and having come to the fit stage of it to receive Mr. Rigby's clause, he was told so from the chair.

Mr. Rigby. Mr. *Rigby* said, that the honour and gratitude of the nation were, in his mind, pledged to his noble friend in the matter he was to communicate, but he would read the clause, and state the case. He would not however press it upon them if there should appear to be any reluctance to receive it. He did not think it for the honour or dignity of his noble friend to have it urged against the general sense of the Committee, nor should he be at all willing to have it carried by so small a majority as had just carried the last question. His noble friend, when he accepted the office of Lord Chancellor, quitted a situation in his profession at all times extremely lucrative, but in his instance as pregnant with emolument as under any other Attorney General before or since. His Majesty conscious of this, promised him a Tellership of the Exchequer, whenever it should become vacant. Why his noble friend had forborne to secure the grant in due form, was to him a most unaccountable negligence. He had repeatedly in conversation advised his noble friend to secure it, and told him, he thought him highly to blame in not having done so. Certain it was, however, that the promise had been made so long ago as the year 1778, and therefore he trusted the Committee would be of opinion, that his noble friend was entitled to expect a reversion of a Tellership in as large and beneficial a manner, as any other person who ever had a grant of a reversion! The only impediment that he knew of, to such a reversion's being secured to his noble friend in the course of the last two years,

years, he held in his hand; it was, a resolution of that House, which the House came to at the close of a session two years ago, in which they restricted his Majesty's Ministers from giving, granting, or otherwise disposing of any office in his Majesty's Exchequer, till such time as that House should have found leisure to take the subject of the nature of the offices in the Exchequer into their most serious consideration. In consequence of this resolution, he had forborne to trouble the House upon the subject for some time, but had waited patiently till the House did take up the subject. That period he considered as now arrived, and therefore it was, that he had chosen to bring forward the matter then. He would read the clause he meant to move. He accordingly read a proviso exempting Edward Lord Thurlow from the operation of the bill. Before he sat down, he repeated his determination not to move the proviso he had read, unless some gentlemen rose up and gave him the encouragement he had mentioned.

Lord North.

Lord *North* said, he considered himself as materially concerned in a question which had such particular reference to his own conduct. He believed he knew the case better than any other member present; and he said it was extremely true, that when Lord Thurlow accepted the office of Chancellor, he had been offered a Tellership of the Exchequer; that the noble Lord did not then think fit to accept it; that it had since been offered to him at different times, but he had nevertheless declined taking it. Why he had done so, he could not say; he could not but think, however, it would have been better if he had accepted the offer when it was made him. [A loud laugh.] But as the offer had been made to the noble Lord so long ago as the year 1778, he thought the Committee might fairly and reasonably adopt the proviso, which his right honourable friend behind him had signified his intention of moving; and as it was doing no more than securing to Lord Thurlow the Tellership in as large and as beneficial a manner as he would have had it, had he accepted the grant of it when the offer was first made him, he should certainly give his vote in support of the proviso. His Lordship, in the course of his speech, mentioned Lord Hardwicke, Lord Northington, and Lord Camden. as former Chancellors who severally had grants of Tellerships of the Exchequer.

Mr. Secretary Fox.

Mr. *Secretary Fox* said it was difficult for the mind always to discriminate between motives public and personal in a question like the present. It was purely personal; and to

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ſpeak on a queſtion purely perſonal was certainly extremely diſagreeable; he nevertheleſs thought it his duty to ſtate to the Houſe the true nature of the queſtion, and then let the Committee adopt or reject it, as they thought proper. The right honourable gentleman who had propoſed to move the clauſe, and his noble colleague, had declared they could not account for the noble and learned Lord in queſtion having declined to accept the offer of a Tellerſhip when it was firſt made him. They would forgive him, if he declared the matter did not appear to him altogether ſo inexplicable. When the offer was firſt made, one reverſion of a Tellerſhip was actually granted; was it therefore to be wondered at, that the noble and learned Lord ſhould not think a ſecond reverſion quite ſo good a thing as might poſſibly come within his reach? They all knew that it was an unuſual thing to grant a ſecond reverſion, and for the beſt reaſon in the world, viz. becauſe ſuch a grant was generally deemed of little value; and, perhaps, under the peculiar circumſtances under which it had been made to Lord Thurlow, (with two very young men in poſſeſſion, a third young man in reverſion, and the firſt Teller at that time, to all appearance, a good life) it was of leſs value than at any other time it could have been. Was it to be wondered at that the noble and learned Lord ſhould have ſince changed his mind? Certainly it was not; circumſtances had altered materially: one of the poſſeſſors was dead, and another very infirm. Who could be ſurpriſed then, as the object ſeemed more attainable, that the noble and learned Lord ſhould have changed his mind, and grown more willing to accept a reverſion in proportion as the object approached nearer? But it had happened, that the Houſe of Commons, in the interim, had thrown a difficulty in the way, by coming to that reſolution which the right honourable gentleman had ſtated. All that could be done had been done by the laſt Miniſtry, and a very extraordinary proceeding that was; ſuch a proceeding, he believed, as had never been heard of before. They had introduced the royal promiſe into the wording of the patent, granting the noble and learned Lord, what was generally termed a floating penſion, being a penſion to be held and enjoyed by him till ſuch time as the Tellerſhip ſhould fall in. But even in doing this, the late Miniſtry (who might naturally be ſuppoſed to be as well inclined to ſerve Lord Thurlow as their ability would allow) had manifeſted that it was their clear and decided opinion, that the royal promiſe muſt be ſubject to ſuch

restrictions and limitations as Parliament should thereafter think fit to make respecting the Tellerships of the Exchequer; and indeed they had worded the recognition of that promise in the patent, in phrases expressly stating that such was their opinion. Mr. Fox produced an extract from the patent, and read the sentence to the Committee which described the promise, and the extent in which it was intended to be fulfilled. After commenting upon the novelty of introducing the mention of any such matter in a patent, and arguing upon the conclusive argument, that Lord Thurlow's reversion was, in the sense of the late Ministry, to be liable to the future restrictions and limitations of Parliament, which the patent itself held out, Mr. Fox said, he had listened with the utmost attention to what had fallen from the right honourable gentleman, and especially to the proviso he had read, with a view to discover upon what principle he meant to rest his motion. It was clear, however, that it was in that honourable gentleman's own opinion an application grounded on no one principle whatever, nor on the smallest *scintilla* of a principle. The proviso expressly stated the exemption for Edward Lord Thurlow; nor was it in the honourable gentleman's power to put it on any other ground whatever. The House therefore would consider, that in the present case, there was no grant of a reversion to plead upon: it was submitted to their consideration whether they should go out of their way to do a favour to Edward Lord Thurlow; and if they chose to adopt a proviso founded on no principle, but merely stated as the case of Edward Lord Thurlow, they undoubtedly had a right to do so. He meant not to press his arguments upon them, nor to urge them to reject the clause, should it be moved. It was his duty to state to them what the motion really was that they were about to have made, and having done so, he should leave it entirely to their judgment and their wisdom to act respecting it as they thought proper. Mr. Fox, in the course of his speech declared, he spoke from no motive of resentment whatever. Gentlemen might imagine, that certain severe reflections personally made upon him by the noble and learned Lord of late, in consequence of their having a difference in respect to political opinion, and what had passed elsewhere; might have soured his mind, and rendered him adverse to the clause. He assured the Committee he spoke from no such motives; and though the noble and learned Lord had thought proper to say, that when the Crown was stripped of its power of reward, none but despe-

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rate and needy adventurers would accept of office, he did assure that noble Lord's friends, that he by no means wished to deny him any share of that affluence which he seemed to consider as so essential a qualification for office.

Mr. W. Pitt. Mr. *W. Pitt* said, he knew the noble and learned Lord, who was the subject of the debate, would not thank him if he were to urge the matter by arguments which might be supposed to influence the feelings of the House. He rose merely to say a word or two respecting his own conduct, and in regard to the share that he had in passing the patent, from which the right honourable gentleman had just read an extract. Mr. Pitt then recapitulated the facts stated by Mr. Rigby, and said, the Treasury with which he had the honour to act, had not meant to express their sense of the fair claim of Lord Thurlow, by wording the patent in the manner in which it then stood; but the resolution of the House of Commons being upon the Journals at the time that the patent passed, the late Administration had thought themselves bound to obey it, and had considered it as more decent and fair to mention the Royal Promise in such a form as to include no opinion of their own either one way or the other, but to leave the matter entirely open to the future discussion of Parliament. With regard to the description in the proviso that had been just read, and the objections the right honourable Secretary had grounded on the words, "Edward Lord Thurlow," the plain and obvious reason why the proviso was so worded was, because Edward Lord Thurlow was the only man in the kingdom who stood in so peculiar a predicament, as to be fairly entitled to the exemption now proposed to be inserted in the bill; there needed therefore no periphrasis to describe the matter more fully.

Mr. Pulteney. Mr. *Pulteney* argued strenuously against the motion, and said, that on mature deliberation of the delicacy as well as the justice of the point, he would meet it with a direct negative; and he stated as a reason for it, that there was, in his mind, an essential distinction between an offer and a promise; if the noble and learned Lord had thought proper to accept the offer when it was first made him, and it had failed of assuming the shape of a formal grant of the reversion of a Tellership through accident, he should have readily agreed that it ought to have been held sacred, and that the House were bound to make it good. That not being the case, and the noble and learned Lord having declined to accept the offer, the obligation was, in his mind, wholly discharged.

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Mr. Pulteney said farther, that, thinking as he did, 2700l. a year was too much for a sinecure place like that of a Teller of the Exchequer, he could not be expected to agree to a proposition that went to establish a much larger emolument in a particular instance, and especially in the time of war; when he was persuaded no such inordinate profit ought to be made of the office.

Lord *North* rose merely to explain that the offer had been made to Lord Thurlow three several times at the least; and though the noble Lord had thought proper to decline accepting it, yet certainly his Majesty's promise was as much pledged to Lord Thurlow as ever. LordNorth.

Mr. *Rigby* spoke again with earnestness, and was somewhat hurt at the treatment which his suggestion had received. He appealed not on this occasion to any of the gentlemen who were for rejecting the whole of the prior clause as amended, and thought 2700l. too large a share of emolument for a Teller. Certainly he had no right to expect any gentleman, who thought so, to vote for his clause. He wished, however, that the Committee would recollect that he had not moved the clause, and that he had declared that he would not do so, if he did not receive that sort of encouragement which might lead him to expect his motion would meet with a favourable reception. No man present wished more sincerely than he did that his noble friend might never have occasion for the war emoluments of the office of Teller. He hoped to God the peace, such as it was, would last all their life-times. He was persuaded it would be the better for the country; but considering, as he did, that his noble friend had a right to expect the Tellership in as large and beneficial a manner as ever it was enjoyed, should it fall into his hands, he had risen to feel the pulse of the Committee respecting the proviso he had read. Not having met with that encouragement he had expected, he certainly would not press it upon the Committee. Mr. Rigby.

Mr. *Arden* did not hesitate to declare that he got up in the character of a friend of Lord Thurlow. He was conscious, on his own part, he felt a very sincere friendship for the noble and learned Lord: whether the feeling was reciprocal he knew not; but he was willing to flatter himself that it was. As the noble Lord's friend, therefore, he was by no means ready to consent to the right honourable gentleman's forbearing to make the motion. That his Majesty had made the noble and learned Lord a promise of a reversion of a Mr. Arden.

Tellership in 1778, was beyond all contradiction; and that it was not the spirit of that promise, that the noble and learned Lord should receive a reversion of a Tellership under the then circumstances of those offices, he believed no man would be hardy enough to assert. He would therefore contend, that the noble and learned Lord was entitled to expect a reversion upon those terms, and no other; and as to the right honourable Secretary's objections to the words Edward Lord Thurlow, and the triumphant argument he had advanced, that those words were used because no other ground could be found to put the exemption upon, a trifling alteration would totally cure and remove that objection, and set the matter on its true grounds. Mr. Arden then proposed to insert, after the words Edward Lord Thurlow, other words, signifying that his Majesty had, in 1778, promised to the said Lord Thurlow, on his accepting the office of Lord Chancellor, a reversion of a Tellership of the Exchequer, in as large and beneficial a manner as Tellerships were then enjoyed.

The Earl of Surrey.

The Earl of *Surrey* declared he should vote for the clause when it was offered, but on very different grounds from any that had been touched upon in the course of the debate. He meant to vote for it, because he thought, when men left such a certain source of wealth and independency as the office of Attorney General, to accept of the precarious post of Lord Chancellor, a pension of 2680l. was not by any means an adequate provision for them and their families. Lord Surrey observed, that the law had made more fortunes and more great families than any other profession; and therefore, he said, he considered taking any man from the head of the bar, to put him into a situation on the bench, so precarious as that of a Lord Chancellor, liable to be displaced on any fluctuation of politics, without securing him a handsome retreat, was an injustice which he never would sanction.

Mr. Sheridan.

Mr. *Sheridan* spoke more directly against the proposed motion than any person who had risen in the debate. He said, the noble Lord who had just sat down, had reminded the Committee of a circumstance which ought not to escape their observation, but upon which he felt himself obliged to argue to a conclusion directly contrary to that drawn by his noble friend; for, so far from regarding Lord Thurlow's pension as inadequate, he had always looked on it as containing and carrying with it a compensation for the curtailed state in which the reversion of the Tellership was to be given to him.

That this was the case, it was only necessary to recollect arguments used on a former occasion upon the subject; but if any doubt remained, he knew no way of judging but by having recourse to precedent, and seeing what had been given to former Chancellors while expectant of the Tellership; and here he found that as great and good a character as ever held the Seals, a character respected and valued throughout the country, as highly thought of as Lord Thurlow, for his abilities, and though, to his honour, very differently for his principles, had, upon his retirement, a pension only of a bare 1500l. a year. Mr. Sheridan contrasted farther the merits of Lord Camden, and insisted, that if it was reasonable, on the principles laid down in the debate, to countenance this extraordinary compensation to Lord Thurlow, the House would be bound in justice to consider of making a retribution to Lord Camden for the deficiency of his income, for the space, he believed, of eleven years, before the Tellership had fallen to his son. But admitting that Lord Thurlow was entitled to this distinction, the manner of the reward proposed was the most objectionable possible, for it was directly contrary to the principle of the bill upon the table, in as much as it was placing a person of great weight in this country, who had been one of his Majesty's confidential servants, and who might, perhaps, as the wishes of the friends to the constitution might not always prevail, be so again, in such a situation as to have a distinct and separate interest from his fellow subjects, an interest in the future wars and calamities of his country, which would be thrift and gain to him, though misery and ruin to the empire at large. Under such circumstances, Lord Thurlow might at some future period be called on for the sanction of his great authority to a question of war and peace; undoubtedly, the noble and learned Lord had himself a soul above all mercenary considerations, though he had lately shewn in the other House, that he gave no credit for such principles in others; but still it would be indelicate to place so high-minded a personage in such a situation of suspicion: if, however, his merit was so transcendent, and the House approved it, let the salary of the Tellership in his case be doubled, but let it be fixed. Having argued this very closely, Mr. Sheridan concluded with some observations on the novel character, which Lord Thurlow had lately assumed in the House of Lords, of a furious reformer.

Mr. Fox. Mr. *Fox* again mentioned the difficulty which there was in ſpeaking on a queſtion of this nature. He wiſhed the queſtion to be put upon ſome other grounds than thoſe of mere name. If it were reſted on the public merits and ſervices of Lord Thurlow, he ſhould know how to meet it, and ſhould then be ready to debate it, in like manner as the merits of Lord Rodney, Sir George Auguſtus Eliott, or any other officer, who had, by his meritorious ſervices to the public, entitled himſelf to a reward from Parliament, were liable to be debated. As the queſtion ſtood, it was impoſſible to meet it with any argument that did not look invidious. With regard to what the noble Lord near him had juſt ſaid, that was putting the matter on entire new ground; and if the Committee choſe it, he was very willing to meet it on that ground.

Mr. Huſſey. Mr. *Huſſey* took notice of Mr. Rigby's having ſaid, he expected no ſupport from thoſe gentlemen, who were adverſe to the amendment as propoſed by the noble Lord at the head of the Exchequer. He certainly was one of thoſe who thought 2700l. a year too much for the ſinecure office of Tellerſhip of the Exchequer, and yet he did not feel adverſe to the clauſe propoſed by the right honourable gentleman. The motion for 2700l. a year had been carried againſt him, but that was no point in the preſent conſideration. Either Lord Thurlow was promiſed a reverſion to a Tellerſhip in 1778, long before the preſent bill was brought in, or he was not. It had been acknowledged on all hands that he had been ſo promiſed; undoubtedly, that being the caſe, he ought to ſtand on the ſame footing with every other poſſeſſor or grantee of a Tellerſhip, at the time that the promiſe was made. He conſidered that promiſe as a bargain between the Crown and the noble Lord; and let them put the matter upon what ground they would, there was no running away from the queſtion. It was a bargain for which the royal word was pledged; and that bargain ought, in his mind, to be faithfully kept. Mr. Huſſey obſerved, upon the advantageous ſituation which Lord Thurlow had quitted, and ſaid that it ought to be taken into the preſent conſideration.

Mr. Fox. Mr. *Fox* whimſically obſerved, that they were going to hear good reaſons for ſupporting the clauſe in queſtion from an honourable and learned friend above him, (Mr. Lee who had riſen at the ſame time with Mr. Huſſey.) He ſaid, he had always obſerved, that however gentlemen of the learned profeſſion

profession might differ at the bar and elsewhere, whenever the interest of a professional man was at all concerned, the *esprit du corps* shewed itself, and all united with firmness to carry the point for the brother.

The Solicitor General. The *Solicitor General* (Mr. Lee) declared, he did not think the present a personal question at all, no, nor a professional one, notwithstanding what his right honourable friend had just said, though with so much good humour and pleasantry, that he could not be offended at it. Mr. Lee declared, he made no scruple to avow himself the friend to Lord Thurlow. He owed the noble and learned Lord many obligations; the noble and learned Lord was almost the only man he stood indebted to in point of gratitude. There were many others to whom he owed friendship and respect, but scarcely any one to whom he had been equally obliged. Mr. Lee then entered at large into a discussion of the true state of the case, and said it did not appear to him at all unaccountable, that the noble and learned Lord should not have been eager to get a matter formally concluded, in which his personal interest was so immediately the point in question. The noble and learned Lord had great real dignity of character, and he was sure was the last man living, who would have appeared anxious about any thing immediately relative to himself; but was that any reason why the argument should on that day be turned against him? In his mind it strengthened the case, and more forcibly appealed to the justice of the Committee to do Lord Thurlow that right which clearly belonged to him. Besides, was the House of Commons to look to nice and technical forms of law? He conceived their duty led them to a different mode of practice, and their proceedings were to be governed by large and liberal ideas, founded rather on equity than law, and that they were to decide upon the general merits of every matter that came under their consideration.

Mr. Rigby. Mr. *Rigby* said, under the encouragement he had received, he would move his clause, and would do it with the amendment, which a learned gentleman had been so good as to draw for him. Whether it was due to Lord Thurlow in equity, or whether it was his right as a bargain, it was equally indifferent to him, so long as the House appeared willing to adopt the proviso. Mr. Rigby took notice of what Mr. Sheridan had said respecting Lord Camden, and declared, that noble Lord's original annuity had been on the Irish establishment, which he, and others, who had pensions

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on the Irish establishment were pretty sensible were not so good as pensions on another footing. He explained the particulars of Lord Camden's pension; and before he sat down, expressed his thanks to Mr. Hussey for the support he had given him, declaring that he was persuaded the learned and noble Lord in question would think himself obliged to him.

Mr. Fox. Mr. *Fox* declared that he would object to a motion so worded. He said the patent granting Lord Thurlow's pension was not before the House, and therefore it would be irregular to adopt any information which the patent could give, as the words of a motion, unless the patent were upon the table. What he had happened to state in his speech respecting the patent, could not be considered as sufficiently before the House to ground a proceeding upon it. When he made this remark, he declared he meant not by doing so, to create a fresh obstacle to the exemption; he saw it was to pass, and therefore he wished it to pass regularly. In order to secure it, he advised the right honourable gentleman to move his clause as originally worded, and upon the report he might move the insertion of the words, suggested by the learned gentleman. Mr. Fox said, after what had passed, he hoped the House would hear no more of that dignity of character, which had induced the noble and learned Lord to accept the Seals, without any condition whatever, and which had been so loudly boasted of both in that House and elsewhere. It was now confessed that a bargain had been made, and as that was taken as the plea, on which the motion was agreed to, he hoped the boasted dignity of the noble and learned Lord would be suffered to sleep in silence. He said, what had passed, reminded him of an essay he had lately read, on the advantages and disadvantages of disinterestedness in respect to oneself, in which the author, after fairly stating the one and the other, said, that no man ought to assume the merit of both. If he rested on his own disinterestedness, he ought to be confined to that argument; but he had no right whatever to plead his disinterestedness, and then attempt to set up a claim in proof, that he had shewn no such disinterestedness, but had very carefully and prudently attended to his interest, and taken care of himself.

Mr. Sheridan. Mr. *Sheridan* rose again, and stating the fact now admitted that the promise of the Tellership was an absolute bargain made by Lord Thurlow on his taking the Seals, he called on Mr. Pitt to account for and excuse his conduct in having, while he was Chancellor of the Exchequer, deluded the

the House into an approbation of this pension, by urging, as his principal argument in defending it, the generous and magnanimous conduct of Lord Thurlow in having, unlike his predecessors, made no stipulation whatever on his accepting the Seals. Mr. Sheridan said, that to record the whole transaction properly, the patent for the reversion in question should run thus, "whereas Edward Lord Thurlow has a pension of 2800l. per annum, because he nobly disdained to make any stipulation on his becoming Chancellor; and whereas, it is fit he should have the reversion of a Tellership of the Exchequer, because he bargained for the same before he would take the Seals."

At length, the clause being regularly moved, was agreed to without a division.

Mr. Pulteney.

Mr. *Pulteney* gave notice, that as what he had farther to say respecting the bill, would take up some time, he would defer it till Monday; and the Chairman was directed to report progress, and ask leave to sit again.

July 7.

The House resolved itself into a Committee on the bill for supporting the credit of the East India Company, Mr. Elwes in the Chir.

Mr. Jackson.

Mr. *Jackson* said, that it was neither decent nor proper that when the Company's affairs stood in need of assistance from the public, the proprietors should divide four per cent. every half year; he therefore moved an amendment, that the Christmas dividend should be three instead of four per cent.

Sir Henry Fletcher.

Sir *Henry Fletcher* opposed the motion. He said the Company had peculiar merit with the public; they had borne a very considerable share in the support of the war in the East Indies, where their exertions had been so great, that France had been at an expence of between eight and ten millions sterling to counteract them. They had conquests which were not without their value and influence in making the peace. As to the dividend, it would be injurious to the Company's credit to lower it, not to say ungrateful to the proprietors who had manifested such zeal for the public service: he was of opinion also, that it would be unnecessary to lower the dividend from four to three per cent. for the current half year; for there were 67 ships belonging to the Company, that were expected to come home in the course of the present or the next year; to these he might add two more, of which recent advice had been received;

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so that in all there were 69 ships expected to return, for which cargoes had actually been provided in India, and the produce of which would be very little short of 11,000,000l. so that from this state of the Company's affairs, he saw no necessity for lowering the dividend.

The question was then put on Mr. Jackson's motion, which was negatived without a division, so that the dividend of four per cent. was approved of by the Committee. The different blanks having been filled up, the Chairman left the Chair, and the House was resumed.

Lord John Cavendish. Lord *John Cavendish* informed the House, that in stating some debts on the civil list some time ago, he had been led into a very considerable error, by the mistake of one of the clerks in office, who made the debt in question 35,000l. when in fact it amounted to 55,000l. he moved therefore for a Committee, in which he moved for the 20,000l. which by the clerical error had been omitted in the account.

Mr. Hussey. Mr. *Hussey* said, he would not oppose the motion; but he wished that the pension list, which was suffered to amount to 135,000l. a year, was restricted to 100,000l. the odd 35,000l. would be then an annual saving, that would form a fund to liquidate the civil-list debt. The money was granted without any debate.

The House then proceeded to take into consideration the bill for regulating offices in the Exchequer, as it had been reported from the Committee.

Mr. Rigby. Mr. *Rigby* informed the House, that as he understood there was an objection to the clause that had been carried on Friday, relative to Lord Thurlow's reversion of a Tellership, because it was not worded in so strict a manner as to state the King's promise to that noble Lord, in the manner in which it was described in a subsequent patent for a pension. The King's patent was now on the table, and therefore he intended to move to reject that clause, and to introduce another, to which he did not expect the same opposition as to the former. The new clause was a proviso that nothing in the bill should extend to the grant of the Tellership of the Exchequer, which his Majesty had been pleased to promise to Edward Lord Thurlow when he accepted the office of Chancellor of Great Britain. He moved that the clause now in the bill be rejected.

Mr. Byng. Mr. *Byng* rose, and declared, he took shame to himself for having been one hour absent from his duty. It had so happened, however, that he was not in the House last Friday, having

having imagined that the business of the session was at an end, and that there was nothing in the present bill that could occasion a debate. Mr. Byng said, he could not consent to any clause, excepting Lord Thurlow from the operation of the bill; and when he considered what he had heard in that House, when Lord Thurlow's pension had been under discussion, he could not suppress his astonishment at any attempts having been made to pass a proviso in favour of the noble and learned Lord through the House. Mr. Byng recapitulated the arguments that had been urged in February or March, when the pension in question was debated, and shewed, that it had been expressly declared by those, who were the most strenuous advocates for the pension, that the noble and learned Lord had generously accepted the Seals, without any stipulation or condition whatever, and upon that ground it was, and that ground only, that the House gave way to the pension of 2680l. so readily as they had done. Mr. Byng reasoned upon these facts with some energy, and declared, that if he divided only with ten gentlemen, he should think it his duty to take the sense of the House when the new clause should be moved to be brought up.

Mr. *Courtenay* said, he rose to say a very few words, just to assign his reasons for not agreeing to the exceptionary clause in favour of Edward Lord Thurlow, which immediately followed the word *extortion*. His opposition was founded on the very high and respectable opinion he entertained of the noble Lord; and he entreated his friends, who so strenuously supported this obnoxious exceptionary clause, to consider the very invidious light in which they placed that noble Lord. What idea would it convey to the public? One assuredly not very honourable, or perfectly consistent with that noble Lord's character, and those elevated sentiments by which he was so very deservedly distinguished. The world would be too apt to say, that the noble Lord, not satisfied with 2700l. net, (though on an average 2500l. was the sum a Tellership produced in time of peace) not satisfied with this liberal limited salary, as fixed by the present bill; it would be plausibly urged, that the noble Lord, though by the proposed regulation he would receive 200l. a year more than he would otherwise receive in time of peace, by the usual and customary emoluments of the Tellership, yet still he was unwilling to accept this encreased annual stipend, because it precluded him from all hopes of deriving any advantages from the calamities and distress of his coun-

Mr. Courtenay.

try in a time of war. A bribe, or, in the professional language, a fee of 200l. a year, part of the public (the malignant part of the public) would say was insufficient to tempt that noble Lord to relinquish such an invidious contingency. Mr. Courtenay professed himself a friend and well-wisher to the noble Lord, and therefore was extremely anxious to rescue him from such an imputation.. The right honourable gentleman who introduced the clause in favour of Edward Lord Thurlow, was a zealous, but an injudicious friend. Why would he persist in it? Perhaps he was confidentially acquainted with the insecurity of the late ignominious and dishonourable peace, and therefore expected the noble Lord would soon enjoy all those great emoluments formerly annexed to his reversionary office in a time of war, which were so well calculated to console individuals, when their profits rose in proportion to the poverty, misfortunes, and calamities of their country. If the noble Lord's friends would speak out, and fairly avow such motives on this, and on this condition only, they should have his support. Mr. Courtenay said, the noble Lord's friends seemed ashamed at claiming this exception in favour of Lord Thurlow as a bargain, and therefore now solicited their claim in *forma pauperis*, as founded on his Majesty's promise. How then was this to be construed? Surely by his Majesty's own explanation, recited in the patent — the express words were, "subject to such regulations and restrictions as the Legislature might think proper." Was it then respectful to his Majesty to give a new construction to the Royal promise, and presumptuously to say, that they understood his Majesty's meaning better than he did himself? Surely no. They should applaud his Majesty's paternal goodness for graciously (as he did in those words) expressing his intention to promote such regulations, as he, in his royal wisdom, knew were just and necessary for the reform of those offices in the Exchequer, and which his Majesty, in the present instance, had only promised to grant to Edward Lord Thurlow, subject to such a reform as Parliament might adopt.

Mr. Montagu. Mr. *Montagu* observed, as there was no opposition to the present motion for rejecting the clause as it stood, it would be more regular and unembarrassing if they were to pursue the debate no farther then, but to let the question be put and carried, proceed with the rest of the amendments; and as it would be the fit time for the right honourable gentleman to move to bring up his new clause, after they were all gone through,

through, to take the debate up at that stage, to which it more particularly applied.

Mr. *Pulteney* said, as they had begun the debate, he thought it were as well to go on with it; but a general cry of No! No! taking place, Mr. Montagu's advice was adopted, and the clause was rejected; after which they proceeded with the rest of the amendments. When they had gone through them all, the Speaker told Mr. Rigby it was then the fit moment for him to move to bring up his clause. Mr. Pulteney.

Mr. *Rigby* said, that towards the conclusion of the Committee last Friday, it appeared to be the general opinion of all present that the proviso should be agreed to; and one of the first authorities in the House had pledged the House, or rather himself, that it should not be opposed. As Mr. Fox shook his head at this, Mr. Rigby quoted a few of his words, at the time, that he had risen and said, "though he could not consent to let a motion so irregular as that then moved pass, the information it went upon not being properly before the House, yet, in order to secure the thing, another motion might be moved, and on the report that motion might be amended." Mr. Rigby urged this very strongly, and said, he knew not whether he was to call his noble friend's pretension to the exemption a promise or a bargain; but he hoped it would appear to the House, as it had convinced the Committee, that it was such a pretension as was well entitled to the protection of Parliament. Mr. Rigby said, he would wait till gentlemen had delivered their sentiments, in order to see whether it was right to move his clause or not. Mr. Rigby.

Mr. *Fox* said, he would not object to the motion, provided any of the friends of Lord Thurlow would get up and say, that they claimed this for him as a bargain, and not as a promise. Mr. Fox said, he had understood that this was admitted on Friday, and it was in consequence of so understanding, that he had given up his opposition, and consented to receive the clause that had been then moved. Let him hear the same avowed now, and he would not oppose the motion; but one of two things must be cleared up; it either was a promise or a bargain. If a bargain, as he had just declared, there could be no objection to the clause passing as now proposed; if a promise, then the sense of the House must be taken. Mr. Fox declared he pressed this the more urgently, because that House and the public had been so unfairly dealt with upon the subject. It had long been made a boast of as a great merit in the noble and learned Lord, Mr. Fox.

 that

that he had accepted the Seals unconditionally; and on Friday last his friends had declared the noble Lord had made a bargain for a Tellership as the price of the situation he quitted when he took the Seals. Both these things could not be true; nor had the noble and learned Lord any right to take all the merit of the one, and all the advantage of the other. He declared himself an enemy to all impostors, and therefore it was that he wanted to come at the fact. If the friends of the noble Lord avowed it to have been a bargain, they had a right to the exemption. If they placed Lord Thurlow on superior ground, and said, it was (what he believed it to have been, and what his Majesty himself described it to have been, in the patent in which he recognised it) an unsolicited and spontaneous promise on the part of his Majesty, they stood upon very different grounds indeed, and it would be for the House to decide whether such an exemption should be made or not. If it was a bargain, the noble Lord had an indisputable claim to it; if he claimed it as a promise, then surely he must take it in the words of his patent — "subject to such regulations as our Parliament may hereafter adopt." For his part, he would not suffer any man to avail himself of the merit of having taken the Great Seal without any bargain or stipulation, and come afterwards to Parliament to claim an exemption from certain regulations on the ground of having made a bargain. He denied that he had pledged himself to adopt the clause in the manner stated by the right honourable gentleman. He had indeed consented to receive the clause that night in the Committee; but he had by no means bound himself down to agree to the amendment of that clause that should be proposed in the House on the report; nor was he now disposed to agree to it, but on one condition he had stated, and that was — let some friend of the noble and learned Lord get up and avow, that the noble and learned Lord had bargained for the Tellership when he took the Seals. He concluded by saying, that if the clause should be said to be founded on a bargain, he would not oppose it; but if on a promise, he would take the sense of the House upon it, as it was not worded according to the manner in which the promise was expressed in the patent.

Sir John Delaval.

Sir *John Delaval* said it was immaterial on which it was founded, as in either case he thought it must be carried; for all those who believed that the King had promised it, would no doubt vote for the clause; and all those who believed it was founded on bargain would do the same. To

understand

underſtand this queſtion the better, it is neceſſary to obſerve, that the object of the bill, then before the Houſe, was to aboliſh the exorbitant fees of Tellers of the Exchequer, which in war time amount to near 8000l. a-year; and to annex to the office a certain ſalary, which ſhould be the ſame both in war and in peace; and which had been fixed in the Committee at 2700l. a year; but this regulation was not to take place till after the deceaſe of the preſent Tellers; who, conſequently, will be left during their lives in the enjoyment of the fees of their offices in as ample a manner in any future, as in any former war. Now the purport of the queſtion before the Houſe was ſimply this: Whether, when Lord Thurlow ſhall have ſucceeded to a vacant Tellerſhip, he ſhall hold it in as lucrative an extent in time of war, as the preſent Tellers; or whether he ſhall hold it with the fixed ſalary of 2700l. a year, which cannot be greater in war than in peace: thoſe who were of the former opinion, grounded their argument upon this, that the King had made the promiſe long before any idea had been entertained of reducing the emoluments of the Tellerſhips; and conſequently it was argued, that the King muſt have had it in contemplation to make Lord Thurlow as beneficial a grant, as a grant of ſuch a place had hitherto been to any other perſon. On the other hand, thoſe who argued that his Lordſhip could take the Tellerſhip only on a new conſtruction, argued from the words of the patent, by which his Majeſty granted a penſion of 2680l. a year; unleſs he ſhould get the Tellerſhip which his Majeſty promiſed him when he accepted the Great Seals, and which Tellerſhip he was to enjoy, "ſubject to ſuch regulations, as the Parliament ſhould think it adviſeable to adopt." This was the ground of argument for near five hours, during which time a great many members ſpoke, and moſt of them three or four times. Lord North was called upon to ſay whether any bargain had been made with him by the learned Lord.

Mr. *Kenyon* profeſſed great friendſhip for the noble and learned Lord; and ſaid he heard him ſay more than once, that he never made any bargain whatever, nor dreamt of making any bargain, when he accepted the Seals; but that when his Majeſty put them into his hands in the Royal Cloſet, of his own ſpontaneous goodneſs, he graciouſly condeſcended to aſſure him, that it was his intention to grant him a Tellerſhip of the Exchequer. How it happened that the grant was never regularly completed, he could no otherwiſe account

Mr. Kenyon.

account for, than by ftating what he well knew, that there was not a man in the kingdom who more difdained to exprefs, or who lefs felt an anxiety about his own money concerns, than the noble and learned Lord in queftion. The fact was, as he had ftated it; the promife was given in the year 1778, and as, to borrow an idea from his honourable friend (if the worthy Baronet would permit him to call him fo) the fhears of reform were not then made fharp, in all human probability his Majefty at that time had no other thought or intention, but to give him the Tellerfhip, in as large and beneficial a manner, as it was then enjoyed. That however was for the Houfe to form their own conclufion upon.

Mr. Arden. Mr. *Arden* defired that the refolution of the 19th of June, 1782, might be read. This being done, Mr. Arden faid, he rofe not to beg for him in *forma pauperis*, he rofe to remind the right honourable gentleman, that he at leaft was exempt from the charge of being one of Lord Thurlow's friends, who on Friday laft had afferted that he made a bargain for the Tellerfhip, fince he had exprefsly declared the reverfe to be fact. Mr Arden mentioned a new circumftance; he faid, the late Lord Rockingham had particularly defired Lord Thurlow to take up his grant laft year.

Gov. Johnftone. Governor *Johnftone* faid, he wifhed to know the fact, had he made a bargain, or had he not, as had always been faid? If he had driven a bargain, he would leave the bargain-drivers to make good their agreement. If, on the contrary, the whole was an unfolicited fpontaneous promife on the part of his Majefty, he would take an active fhare in the bufinefs. He faw a noble Lord who muft be a competent witnefs. That noble Lord ought to rife and fay, whether it was a bargain or not. He muft know; becaufe it was natural to fuppofe it was done through the Minifter, if it were done at all.

Mr. W. Pitt. Mr. *W. Pitt* faid, the queftion had now affumed a new fhape, and there was fomething infinitely more interefting in it, than whether Lord Thurlow was to get the Tellerfhip with the war emoluments, or the falary of 2700l. and that was Lord Thurlow's perfonal honour. He called upon the noble Lord therefore to rife, and do that juftice which he owed to fo diftinguifhed a character, as that to which he had that day heard fuch grofs imputations applied. Mr. Pitt warmly, and with vociferation, preffed Lord North to ftate the real complection of the tranfaction.

Lord

Lord *North* declared, that no bargain had been made for the Tellerſhip, which was indeed offered repeatedly, but not accepted; at the ſame time, that it never was rejected. He then ſupported the honourable Mr. Fox in what he had ſaid about the dexterity of making a merit on one day of having made no bargain; and yet inſiſting the next day on the performance or fulfilling of a bargain; this was what the French author called *unir les plaiſirs du vice, au merite de la vertu.* As to the clauſe moved by the right honourable gentleman, he certainly would not give it his negative, acquainted as he was with the merits of the tranſaction. Ld. North.

A long and unintereſting converſation roſe on the point of order; at laſt Mr. Rigby regularly moved his clauſe; and on the queſtion that the clauſe be brought up, the Houſe divided, ayes, 49; noes, 57; by which it was rejected.

Mr. *Pulteney* then moved for leave to bring up a clauſe to regulate the fees of the officers of the Exchequer in time of war. He ſaid his object was to prevent even the preſent Tellers, &c. from receiving any more in time of war than of peace; and he quoted various precedents within the laſt ſeventy years, of the interference of Parliament to regulate, modify, and even take away fees entirely. He ſaid, he grounded his propoſition on the reports of the Commiſſioners of Accounts, and declared, that the Commiſſioners, who had diſcharged their duty diligently, faithfully, and ably, in one of their reports had ſtated, that in their enquiry into the accounts of the Paymaſter of the army, they obſerved a charge upon one ſum only, of thirty thouſand pounds paid for fees to the Exchequer; this naturally led them to an enquiry what thoſe fees were, and they ſtated the reſult of their inveſtigation as ſoon as poſſible, in order that Parliament might loſe no time in proceeding to ſuch meaſures, as ſhould be found expedient for the purpoſe of ſaving the public ſo much expence, which appeard to them to be unneceſſary for the future. Here therefore was a matter ſuggeſted by the Commiſſioners, which it was the peculiar duty of Parliament to attend to. He obſerved, that he did not believe the perſons holding the offices in queſtion, would themſelves object to a reduction of their war fees, becauſe he was convinced they were not unconſcious of their inordinate and unreaſonable amount. In proof of this, he mentioned the words of the Duke of Newcaſtle, annexed to the account of his fees, for one year of the war, as Auditor of the Exchequer, wherein his Grace ſays, the balance of the Mr. Pulteney.

the amount for this extraordinary year is 14,000 and odd pounds. He mentioned the table the Commissioners had made out, and the fees taken; and after urging the House to adopt a measure which would effect a considerable saving to the public, he declared he would not then take up more of the time of the House, but would merely move for leave to bring up the clause.

Mr. Hussey seconded the motion.

Mr. Fox. Mr. *Secretary Fox* declared, that he would not touch places that had been considered as freeholds, and negotiated as personal property. Of all the influence of the Crown, he knew of no species of influence so much to be dreaded as the influence of terror. Those who professed themselves the warmest and most strenuous advocates for extending the influence of the Crown of another kind, were, he believed, as adverse as he was to this influence of terror, because they knew that if it were suffered to be exercised in one instance, it would be exercised in many others, and in short that it would shake the whole kingdom. He therefore was determined to resist it wherever the attempt was made to exert it. He said farther, that in all matters of reform, it was necessary and wise to begin in as broad and intelligible a manner as possible; he presumed his noble friend had chosen in the present bill to save whole and entire the rights of all those persons, now in possession of places in the Exchequer, for this reason; and to fix the time for the operation of the bill to commence, at the period of the lives of such persons as were in actual possession of the offices it went to affect. He thought the idea a wise one, and being persuaded, that any attempt to alter it would produce a bad effect, and the attempt now made the worst effect possible, he should give the motion for leave to bring up the clause his positive negative.

Mr. Hussey. Mr. *Hussey* declared, he had scarcely ever heard the right honourable Secretary argue so little to his conviction as at present. He then entered into argument in support of Mr. Pulteney's motion, and contended, that it had been plainly proved by the honourable gentleman, that the fees of the offices in question had never been considered as any part of a freehold, but had in frequent instances, from the year 1708 to the present time been deemed subject to regulation, and had in fact been regulated, sometimes by express command of the Crown, sometimes by orders from the Lords of the Treasury, and sometimes in consequence of proceedings in that House. Mr. Hussey said farther, that no placeman whatever

whatever had a right to carve out a freehold from the yearly grants of the public. The ſums expended, and upon the iſſue of which they grounded all their fees in the Exchequer, were ſums voted by that Houſe from year to year. He muſt therefore deny, that any perſons ſhould be allowed a right to carve out of thoſe ſums a life-rent, over which the public, from whoſe pockets the money was taken, had not a full power of controul. He mentioned the Exchequer with ſome degree of contempt, conſidered as an office of buſineſs, and ſaid three clerks of the Bank executed the chief of the actual duty. The Bank in fact was the Exchequer; and from ſome recent tranſactions, he declared, he was inclined to think the officers of the Exchequer not the moſt fit to manage the public accounts. Perhaps if Commiſſioners were appointed for the purpoſe, the public would be better ſerved. Mr. Huſſey added a variety of other arguments, and alluded to ſeveral facts which were all in ſupport of Mr. Pulteney's motion.

Sir *Adam Ferguſon* was in ſome ſort of doubt how he ſhould vote upon the queſtion then under conſideration. What the right honourable Secretary had ſaid, appeared to him to be by no means a ſatisfactory anſwer to what had been urged by the honourable gentleman who made the motion; on the contrary, it had puzzled him a good deal, becauſe, if he underſtood it rightly, the ſame argument that the right honourable Secretary had uſed to oppoſe the preſent motion, applied equally to the caſe of Lord Thurlow, and proved, that if in the inſtance of the Tellers in poſſeſſion, it were a violent injuſtice to attempt any reduction or regulation of their fees and emoluments, it muſt in the ſame proportion be a violent injuſtice to force Lord Thurlow to the new regulation of emoluments held out to all future Tellers by the bill, ſince it had been agreed on all hands, that his Majeſty's promiſe of a Tellerſhip was given to Lord Thurlow in 1778, when nothing like the reform eſtabliſhed by the preſent bill was in contemplation. Sir Adam reaſoned upon this very ſhrewdly, and then took notice of the various inſtances of interference with the fees of the Exchequer by the Crown, the Treaſury, and that Houſe, that had been mentioned in the courſe of the debate. He reminded the Houſe alſo of a bill juſt paſſed for paying the Commiſſioners of Accounts for their trouble, in which bill it was enacted that the Commiſſioners ſhould receive their money net and entire, without being liable to any fee in the Exchequer. Sir Adam

Sir Adam Ferguſon.

ſaid, he had obſerved that in a life annuity bill paſſed three years ago, a clauſe was inſerted which exempted the annuity payments from all fees in the Exchequer; and it had a little ſurpriſed him, that in the life annuity bills that had paſſed ſince, no ſuch clauſe was inſerted. He wiſhed to know the reaſon of this; and alſo, what gave Parliament a power to control Exchequer fees in ſome inſtances, if it had not an univerſal power of controlling them?

Ld. North. Lord *North* anſwered the queries of the honourable Baronet, and ſaid, nothing was eaſier than to ſatisfy him. The bill for life annuities paſſed three years ago, directed that the annuities, made payable under the authority of that bill, ſhould be payable at the Exchequer, and therefore it very naturally exempted the holders of ſuch annuities from the payment of any fees. The bills for annuities ſold ſince, ordered the annuities to be paid at the Bank, conſequently there was no occaſion to direct that no fees ſhould be taken at the Exchequer, when they were paid, as they were not paid there. With regard to the inſtances, in which Parliament had a power of control over the Exchequer fees; whenever any new ſums were levied by votes of that Houſe, and thoſe ſums made payable to the Exchequer, or were to paſs through that office, the Houſe had an undoubted right to direct that no fees ſhould be paid on thoſe ſums being either received or iſſued. The fees now under conſideration, were not thoſe ſort of fees, but the antient legal fees, ſanctioned by long uſage, and which certainly were a part of the life-rents of thoſe who held them, and ought, in his opinion, to be held ſacred. His Lordſhip enlarged on this idea, and followed his colleague, Mr. Fox, in declaring his diſlike of any attempt to attack ſuch ſort of freeholds, to be equal to his diſlike to attack any, the moſt indiſputable private right in the poſſeſſion of an individual. His Lordſhip aſked, even if for the ſake of argument he were to admit that the fees in queſtion were fair objects of regulation, whether any clauſe affecting a matter ſo deeply intereſting to the perſons concerned ought to be received and adopted, without giving the parties to be affected by it an opportunity of being heard by their counſel upon the ſubject? He declared, he did not imagine above five thouſand a year, or ſome ſuch matter could be ſaved by the regulation in queſtion; and he ſaid, he never would conſent to ſpread alarm and terror from one end of the kingdom to the other upon any ſuch conſideration; he ſhould therefore give his negative to bringing up the clauſe.

Mr.

Mr. *Rigby* supported Lord North: he said, he would not suffer the persons alluded to to be heard by their counsel, because he would not suffer the House, if he could prevent it, to question their title to their freehold; this would be an act of presumption; a thing the more alarming, as no one knew where it would stop: there were persons of the first quality in the kingdom, who enjoyed fees or emoluments under the Great Seal, such as the Dukes of Richmond and Grafton; and he would as soon contend to take away from the former his estate in Sussex, as his grant on coals; and from the latter the estate of Euston, which he had acquired by marriage, as his grant of prizage on wines. As the Civil List was now established, it might be desirable to resume some of them, but so far from such an idea's being founded in justice, he would strenuously oppose every such attemp, since the national faith was pledged, and they were in truth and fact as much freeholds as any private property whatever, and to be held as sacred by Parliament. If resumptions of grants were countenanced, who knew but the very pensions they were in the act of passing bills for, the pensions to Lord Rodney and Sir George Augustus Eliott, might be next year brought under revision, and their grants might be proposed to be resumed on a declaration, that the merits of those brave officers were not equal to such annui ies? A pension had been some time since granted to the family of the late LordChatham. Why not resume that? He did not speak this *ad inviduam?* Lord Chatham was indisputably a great Minister, and deserved well of his country, but in his mind, it would be just as warrantable to resume that pension, as to touch the fees of the Auditor of the Exchequer. There had been pensions of a very different nature granted the last year, pensions to Colonel Barre and Lord Ashburton. Without entering at all into the merits of those pensions, or saying whether he liked the men or not; if he disliked the one and the other ever so much, being once granted, he never would give his consent to resume them. He was an enemy to the manner in which the present reform was carried on, he wished he could get back the Board of Trade, which was so necessary at present, when all our commercial laws stood in need of revision, to which Privy Councils very little attended.——If it was to root out influence in that House that the Board had been abolished, the reformation had begun at the wrong end; for if the Mr. Rigby.

 Commissioners

Commiſſioners of the Treaſury and Admiralty were diſſolved, and theſe departments filled by a Lord High Treaſurer, and a Lord High Admiral, ſuch a meaſure would drive from the Houſe, or at leaſt deprive of their valuable places, eight or nine Members of Parliament. After more arguments, Mr. Rigby reverted to the queſtion immediately under conſideration, and declared, that the ſame reaſon which induced him to ſupport the queſtion the Houſe had juſt diſpoſed of, would induce him to oppoſe the preſent. He conſidered the emoluments of the various offices as the legal rights of the perſons in poſſeſſion; a[illegible] begged the Houſe to conſider to whom thoſe offices were uſually given? To great and able Miniſters for their public ſervices! He therefore for one would not have given his conſent to any part of the preſent bill, much leſs to the clauſe now moved to be brought up, becauſe ſince the official emoluments of ſtateſmen were ſo cut down by modern reforms, as they were called, (though he thought they had been carried much too far) it would ſcarcely be poſſible to get any men of talents to take the government of the country, if ſuch advantages as the places in the Exchequer were not ſuffered to remain, as fit rewards and inducements to excite them to accept of the poſts of Miniſters. Mr. Rigby concluded with declaring he ſhould oppoſe the motion.

Mr. Dempſter. Mr. *Dempſter* was for the ſpirit and intention of the motion, but it might endanger the bill.

At length the queſtion was negatived.

The bill with the amendments was then ordered to be engroſſed.

July 8.

The Houſe went into a Committee on the bill for appointing Commiſſioners to enquire into, and report upon the claims of the Loyaliſts.

Lord John Cavendiſh. Lord *John Cavendiſh* moved to have the blank left for the names of the Commiſſioners, filled up with thoſe of Mr. Cooke, Mr. Wilmot. Mr. Roberts, Sir Thomas Dundas, and of another gentleman, whoſe name we could not hear. The motion paſſed without any oppoſition.

Sir Adam Ferguſon. Sir *Adam Ferguſon* mentioned a caſe of peculiar hardſhip, which he earneſtly recommended to the Commiſſioners. It was the caſe of a Mr. M'Knight, who had fitted out a ſhip to carry relief to the King's troops and friends in America, but which was captured and condemned, under the prohibitory

tory act: he did not blame the Judge of the Admiralty Court for condemning the ship; the case was within the law, and he could not give any other judgment: but the equity of the question was so strongly on the side of Mr. M'Knight, that he had an indisputable claim to the generosity and humanity of Parliament. Sir Adam said, he was apprehensive that it might perhaps be imagined, that those only who had suffered by land, were entitled to such relief as the generosity and justice of this country should think proper to hold out to the Loyalists; but a moment's reflection would convince any man, that all such as had suffered by their attachment to Great Britain, whether by sea or by land, came within the description of those persons, into whose claims the Commissioners were to enquire.

Mr. *Wilmot* said, the case of Mr. M'Knight should certainly be taken into consideration as soon as possible. Mr. Wilmot.

On account of the alterations made in the Lambeth poor bill in the House of Lords, it was rejected.

July 10.

Sir *Adam Ferguson* said, that as the Chairman of the Committee of Secrecy was not in town, he felt it his duty to make a motion in favor of Mr. White, who had very carefully attended that Committee as Clerk, during a considerable part of two sessions of Parliament. He had been a witness to the assiduity and fatigue of that gentleman during that period; and as a reward for his labour, he moved an address to his Majesty, that he would be pleased to order the sum of 2000l. to E. White, Esq. for his trouble in attending as Clerk to the Committee of Secrecy in 1781, and 1782, and to assure his Majesty that the House would make good the same. Sir Adam Ferguson.

General *Smith* opposed the motion; he said, that if so large a sum should be granted to Mr. White, he himself should be under the necessity of moving for double that sum, for the Clerk, who had attended the Select Committee for 126 days, a much longer and more laborious attendance than had been given by Mr. White on the Committee of Secrecy. General Smith.

Sir *Philip Jennings Clerke* thought that it would be best to vote a certain sum, 500l. for example on account, and appoint a committee to enquire the next session into the *quantum meruit* of Mr. White, whose very great assiduity, diligence and ability, he was very ready to acknowledge. Sir P. J. Cherke.

This

This idea was adopted by the House, and the sum of 500l. on account, was voted instead of 2000l.

Sir Adam Ferguson. Sir *Adam Ferguson* then moved another address, that a sum of 400l. be granted to the Chairman of the Committee of Secrecy, to be by him divided in equal shares between two Clerks of the India Company, who had attended also in the Committee of Secrecy. This motion passed without a division.

General Smith. General *Smith* moved an address for 500l. to be paid on account to the Clerks who attended the Select Committee, and some smaller sums to inferior Clerks. The sums were voted without opposition.

Lord John Cavendish. Lord *John Cavendish* then laid before the House a book, containing a list of the persons to whom sums of public money had been issued, for public services, for which no account had as yet been passed by the Auditors of the Imprest.

The moment the book was laid upon the table, and before any one had time to look into it,

Mr. W. Pitt. Mr. *W. Pitt* rose to make a motion upon it. He said, that from the book that had been just laid upon the table, it appeared that forty-four millions of the public money had been issued to public accountants, who had not passed any account whatever for these sums before the Auditors of the Imprest: he did not wish to be understood to mean that such a sum was due to the public, and might be recovered; he did not believe there was even an hundredth part of it that was due or recoverable; nay, he knew that many of the persons who stood as debtors to the public, in the book then on the table, had actually passed their accounts before the Treasurer; nay, that in the case of contracts the money had actually been due, before it had been issued from the Exchequer, because the service to which the contractors were bound by their contracts, had been performed before the issuing of the money: but still though the money had been accounted for in substance, it had not been accounted for in form, because the accounts had not passed before the Auditors of the Imprest: this, he said, might be an argument against the present forms of passing accounts in the Exchequer, as such a length of time must necessarily elapse before they were likely to be called for, that in the mean time the money might be dissipated.——He said, that it might be proper to pass an act of Parliament to operate as a *quietus* to the representatives of accountants, to whom money had been issued fifty years ago, and where the vouchers for the expenditure

expenditure might, through lapse of time, have been lost; but on the other hand, it would be as proper to compel accountants of a later date to pass their accounts, and pay such balances as should be due to the public. He concluded, by moving, "That an humble address be presented to his Majesty, representing to his Majesty, that it appears that large sums of money, which have at different times, and many of them very long since been paid for public services to sub-accountants, amounting in the whole to above forty-four millions, have not yet been accounted for before the Auditors of the Imprest; and that though many of them may have been otherwise accounted for in the course of office, yet others, to a very large amount, have not been accounted for at all.

"That it appears to this House to be of the utmost importance, that all public accounts should be brought forward with as little delay as possible, and that therefore they do humbly beseech his Majesty to be graciously pleased to give directions, that the most effectual measures should be taken to enquire concerning the persons to whom the said sums have been issued, or their legal representatives, and particularly those to whom money has been issued in the course of the late expensive war, and to take measures in all cases where there shall appear to be sufficient ground to compel them in due course of law to account for the same; and that this House will in due time co-operate in such measures as may, on full deliberation, appear to be proper, in order to prevent the like delays for the future."

Mr. Grenville seconded the motion.

Sir *Grey Cooper* remarked, that he believed the whole of the money was accounted for in some form, although not in a strict regular manner, as it undoubtedly ought to have been; he stated also, that the Barons of the Exchequer, with great care and fidelity, examined every year into the public accounts, and never passed them without the fullest enquiry. Without the notice and commentary which the right honourable gentleman had made, and even with it, the book, Sir Grey said, might tend to prejudice the credit of men concerned in trade and mercantile transactions. It was no indifferent matter to have it published to the world, that they stood upon record, debtors to the public for large unaccounted sums, and liable to the process of the Crown. There were some instances where persons who had received public money stood, upon the face of that book, accountable

Sir Grey Cooper.

able for upwards of 500,000l. and who, upon the Auditors' ftate of their accounts, claim a balance due to them from the public; and becaufe thefe cravings were not fettled, they ftill ftood upon the roll as debtors for the whole fum. The right honourable gentleman knew that the fub-accountants could not be fet *infuper* upon the roll until the final account of the principal was declared: Upwards of thirty-three millions of the fums fet againft the names of the fub-accountants, arofe out of the accounts of the Paymafters General, fome of which had been paffed very lately, and fome not yet paffed, and he was fatisfied, Sir Grey faid, that no attention or activity were wanting on the part of the Barons of the Exchequer, (who fuperintend the Auditors of the Impreft, and force the procefs,) to compel accountants to render their accounts. The whole Court had for fome years paft fat upon the appofal, as it was called, of the Sheriff of Middlefex, in which are comprehended the accounts of all the great officers of the Crown. The Deputy Auditors attend, and upon the half-yearly certificates being read, they afk the Sheriff what he has done in this or that writ againft fuch or fuch a perfon? Whether he has returned iffues againft them, and to what amount? They examine the Deputy Auditors concerning the circumftances of each cafe, and particularly whether the accountant, who appears to have been ferved with procefs by the Sheriff, has come in and delivered his vouchers and accounts, or any or what part of them, or has proceeded on thofe already delivered in. If the iffues returned by the Sheriff are fmall, the Court often takes the matter up, and orders the Sheriff *inftanter* to return larger iffues, fuch as they think more adequate to the default, and the fums unaccounted for. It muft however be admitted, that the procefs of the Court, and the power of compelling defaulters to come in, were not calculated for the auditing and paffing the accounts of the expenditure of the public money in the two laft wars, and that the procefs againft fub-accountants and *Infupers* wants amendment, and therefore, Sir Grey faid, he did not upon the whole object to the addrefs.

Lord North. Lord *North* had his doubts as to the authenticity of the book on the table; it was not the production of office, but of a private individual; and what demonftrated that it was not correct, was, that the right honourable member himfelf had ftated, fome months ago, on the authority of the book, which he had then feen, before it was laid before the Houfe, that

that near 50,000,000l. of the public money had never been accounted for; whereas the book had since undergone a revision, and now the ſum was reduced to 44,000,000l. If the honourable member meant to condemn the mode of paſſing the public accounts, he would readily join with him; the mode was certainly calculated only for domeſtic expences, not for the expences attending a great army and navy. But the public muſt not be miſled by the motion; of the 44,000,000l. mentioned in the motion, 30,000,000l. were to be accounted for by the laſt three paymaſters, Mr. Rigby, Mr. Burke, and Colonel Barré, who, had they been ever ſo willing, and ever ſo ready, could not have paſſed their accounts yet; there were 1[illegible],000,000l. more, which were to be, and in ſubſtance, though not in form, had been accounted for by the executors of Lord Holland, ſo that the ſum that remained in reality unaccounted for, would be found to be very trifling indeed.

Mr. *Sheridan* moved two amendments to the motion. The one was to leave out the words "it appears to this Houſe," and inſert in their ſtead the following, "this Houſe having reaſon to believe;" the other to leave out the ſpecific ſum of forty-four millions, ſo that the phraſe would run generally that great ſums, &c. had been iſſued, and had not been accounted for. He ſaid theſe amendments appeared to him the more neceſſary, as the book on which the motion was founded, could not be called a parliamentary voucher, ſuch as would ſupport the aſſertion "it appears to this Houſe;" for in fact it was merely a compilation, made up indeed by a reſpectable individual, but at the ſame time unauthoriſed by either Parliament or the Treaſury; and if the noble Lord produced ſuch a book at all, it was only in deference to the right honourable mover of the preſent addreſs, who having ſeen the book, wiſhed it to be produced to the Houſe; but though it might ſerve to ſatiſfy the curioſity of the Houſe, it was not ſo authentic a document, as that a grave proceeding ſhould be grounded upon it. The ſame reaſoning would ſupport the amendment for leaving out the ſpecific ſum; for if the Houſe, and not on the authority of the book, ſpeak with certainty on one point, they could not of courſe ſpeak with certainty on the other. He had not the leaſt objection to the motion, if it ſhould be thus amended; and he was ſatisfied that the amendments would not, in the ſmalleſt degree, tread upon the ſpirit of the addreſs.

Mr. Sheridan.

Mr. W. Grenville.

Mr. *W. Grenville* oppoſed the motion for the amendments, on this ground: if the book was any authority to ſupport the Houſe, in ſaying, that there "was reaſon for believing," &c. it was ſurely as good authority for ſaying, that "it appears;" and conſequently it was good authority for the ſum ſpecified. He thought the amendments would defeat the object of the addreſs; and the public would ſee them in that light.

Mr. W. Pitt.

Mr. *W. Pitt* was of the ſame opinion; and he ſaid, that though the books might have originally ſtated the ſum in queſtion to be near 50,000,000l and yet ſtated it now at 44,000,000l. this was no argument againſt the authenticity and correctneſs of the book; becauſe the very mention of the ſubject by him about three months ago, had made Government ſo expeditious in paſſing accounts, that they had paſſed as much ſince as made the difference between 50,000,000l. and 44,000,000l. Mr. Pitt was pleaſed that the objection had come from Mr. Sheridan, for it would have been conſidered as an inſult on the noble Lord at the head of the Exchequer, if any perſon on his ſide of the Houſe had preſumed to queſtion the authenticity of a book which he had preſented to the Houſe.

Mr. Sheridan.

Mr. *Sheridan* retorted with ſeverity, and ſtated the manner in which the book was compiled.

Lord John Cavendiſh.

Lord *John Cavendiſh* ſaid, the ſum had been ſunk from 50,000,000l. to 44,000,000l. not by the paſſing of any accounts ſince, but by the diſcovery of errors in the book, by which ſums had been ſtated as not having been paſſed before the Auditors of the Impreſt, which had afterwards been found to have, in reality, been audited by them; and he was convinced that there were ſtill many more errors in the book: this was a reaſon why he would not vouch for its correctneſs, and why the Houſe ought to adopt the amendments. He ſaid at the ſame time, that he would adviſe gentlemen not to be led away by the hope that much money was to be recovered by compulſory means: or indeed that compulſory means ought to be uſed on many occaſions; great parts of the ſums were due ſince the year 1746; in many caſes not more than one ſhilling was ſtated as due, in others 50l. theſe ſums were due in Germany, and he was of opinion the Houſe would ſcarcely believe it adviſeable to go to the expence of ſending to Germany to recover theſe paltry ſums.

Mr.

Mr. *Arden* contended, that there could be no reaſonable objection to the motion, that it tended not to commit the Houſe in the ſmalleſt degree, and that if the objections urged had any validity, the blame of not having a more authentic account, of the money unaccounted for, before the Houſe, than the book upon the table, lay wholly with the noble Lord at the head of the Exchequer. In order to juſtify this aſſertion, Mr. Arden went into a detail of all the proceedings that had taken place upon the ſubject. He read the original motion of February 28, and then argued that the book anſwering the deſcription required in that motion had been officially preſented at the bar of the Houſe by the Chancellor of his Majeſty's Exchequer. After dwelling upon this for ſome time, he ſaid, it was a matter of great ſurpriſe to him that after the noble Lord in the blue ribband, who had been at the head of the Exchequer, and after an honourable Baronet, who had for many years been at the head of the Treaſury, who were certainly the moſt competent to ſpeak to ſuch a queſtion, of any gentlemen preſent, ſhould have delivered their ſentiments, and declared, they had no objection to the motion, that an honourable gentleman, at this time a Secretary to the Treaſury, ſhould take upon him to ſtart objections, and attempt to throw difficulties in the way of an addreſs, of the moſt unexceptionable ſort, that ever was moved in Parliament. If the addreſs were not agreed to, the world would judge what conſtruction ought to be put upon the conduct of thoſe who oppoſed it. The facts ſtated in that addreſs were indiſputably of the firſt importance; and to endeavour to conceal them, were to miſlead and deceive the public in a matter reſpecting which they ought to have immediate and full information. Mr. Arden.

Mr. *Sheridan* profeſſed he had no wiſh but to keep the public from being deceived. He thought it right that notice ſhould be taken of the circumſtance, but not in the way propoſed in the motion. Mr. Sheridan.

Mr. *Fox* ſaid, he would adopt the amendments in preference to the original motion, becauſe he preferred truth to falſehood; it was true that he "had reaſon to believe great ſums were ſtill to be accounted for;" but it would be a falſehood to aſſert, when no authentic document was before the Houſe, that "it appears" to the Houſe, that great ſums are ſtill unaccounted for; and ſtill more falſe would it be to ſtate theſe ſums to amount to 44,000,000l. But the right honourable member probably had his views for ſtating a Mr. Fox.

ſpecific ſum; ſuch, probably, as thoſe perſons had, who when his noble relation, (Lord Holland) had about 400,000l. of the public money in his hands, called him the public defaulter of unaccounted millions; and ſaid, that he had 40,000,000l. ſtill in his hands to account for.— Fifty millions of public money, unaccounted for, had been roundly aſſerted to be the ſum that the motion of the 28th of February would bring to light. The right honourable gentleman, who made the motion, had now choſen to ſay, he had talked only of *forty-nine millions*, and lo! the book upon the table, in proof of the authenticity of which the Houſe had heard ſo much from the other ſide of the Houſe, ſtated only *forty-four millions*, of which the right honourable gentleman had himſelf declared, he did not think the ONE HUNDREDTH part of the ſum was recoverable, or much of it due. Having put this in a point of view that flaſhed conviction with it, Mr. Fox took notice of the manner in which the book had been brought forward, and ſaid, if he were obliged to paſs an opinion on the fact, he ſhould certainly declare, that his noble friend did wrong to preſent the book at all. His noble friend's well-known, extreme candour, and his wiſh on all occaſions to pleaſe every perſon, added to the idea, that producing ſuch a book might gratify the curioſity of the Houſe, were certainly reaſons that obviouſly accounted for his noble friend's having been induced to preſent the book at the bar. But if he had been conſulted, he ſhould certainly have adviſed the noble Lord not to have brought it in; and he was perſuaded, if his noble friend had taken more time to conſider of the matter, and it had occurred to his mind, that ſo ill an uſe was likely to be made of the book, when preſented, he would have been of the ſame opinion. After urging this very ſtrongly, Mr. Fox obſerved, that it was a little extraordinary that the right honourable gentleman who moved the addreſs, and his friends who ſupported it, ſhould ſo loudly and ſo vehemently complain that Miniſters were averſe to enquiry, and that they were determined to oppoſe every propoſition of reform, when neither his honourable friend who had propoſed the amendments, nor any other perſon who had ſpoken in favour of them, had made the leaſt oppoſition to the main object of the addreſs. To that nobody objected. The amendments would neither prejudice nor diminiſh it. Conſidered as an enquiry, with a view to proſpective regulation, the book apon the table was every way adequate. If the en-

quiry

quiry was meant to be retrofpective, undoubtedly the book was not a ground of fufficient authenticity to reft a proceeding upon. But to what purpofe go into a retrofpective enquiry, where there was fo fmall a hope of benefit?

Mr. *W. Pitt* fpoke in anfwer to Mr. Fox, and an uninterefting debate took place between them. Mr. W. Pitt.

The firft amendment was put and carried.

Mr. *Arden* oppofed the fecond amendment, becaufe it was impoffible for that Houfe to fay that 44,000,000l. were not unaccounted for. Mr. Arden begged the Houfe to attend to the meaning of the words, "unaccounted for," and not to fuppofe he meant to infinuate that 44,000,000l. were due. He declared, whoever had at any time fuggefted that the late Lord Holland was a defaulter of unaccounted millions, with a view to the having it fuppofed that he ftood indebted many millions to the public, did extremely wrong. He wifhed not to miflead. He thought the public ought to know the fact as it was; that there was no occafion for all this tendernefs about the 44,000,000l. and therefore he fhould give his negative to the amendment then under confideration. Mr. Arden.

Lord *John Cavendifh* faid the book was avowedly a falfe ftatement. The compiler knew it to be fo; but there had not been time for fufficient correction. Lord John Cavendifh.

Lord *Mahon* blamed the noble Lord for bringing forward a falfe ftatement. Ld. Mahon.

Sir *Jofeph Mawbey* fpoke for the motion as originally propofed. Sir Jofeph Mawbey.

The Honourable Mr. *Frafer* declared he did not rife to throw fhades, much lefs to darken the lights thrown on the fubject of debate by the honourable gentleman who had juft fpoke; but he rofe to applaud the zeal of the right honourable gentleman who moved the fubject of the prefent difcuffion, and, if poffible, to applaud ftill more the candour of the noble Lord who had juft laid the book of accounts in queftion upon their table, in the manner he had done it; and farther, as a fimple individual, to obferve, he could not give a filent vote on the occafion. The book in queftion might, and doubtlefs did, contain many truths; but the book itfelf had been fo much fought after, that, although he had watched for near two hours, he had not caught the moment that he could caft his eyes on it; and he was now called to give his affent to there being 44,000,000l. of public money unaccounted for. Mr. Frafer faid, he was very ready to fuppofe there were large fums, great fums, enormous The Hon. Mr. Frafer.

mous ſums — he would go farther — he would ſay there were exceſſive ſums unaccounted for — or he would agree to any ſuperlative expreſſion the Engliſh language was capable of, but he could not give his voice for any ſpecific ſum; and as there were other gentlemen who might feel as he did, he hoped the addreſs would paſs in general terms; and for the reaſons he had already given, that the inſertion of no ſpecific ſum would be inſiſted on.

General Smith was preciſely of the ſame opinion with Mr. Fraſer; as was Sir Grey Cooper; but the Marquis of Graham and Sir Joſeph Mawbey were againſt the amendments, which however were at length carried without a diviſion.

July 15.

Mr. Dempſter. Mr. *Dempſter* brought up a report from the Committee appointed to enquire into the caſe of the officers of the regiment raiſed by Colonel Erſkine on the borders of Swiſſerland. The report was very favourable to the claim of theſe officers. Mr. Dempſter ſaid he would not take up the time of the Houſe in ſtating the diſtreſſes of theſe unfortunate gentlemen, whoſe ſituation called for ſpeedy aſſiſtance; he therefore moved an addreſs to his Majeſty to order them ſuch relief as to his wiſdom ſhould ſeem meet; and to aſſure his Majeſty that the Houſe would make good the ſum that his Majeſty ſhould order.

The Marquis of Graham ſeconded the motion.

Gen. Smith. General *Smith* thought that this application ought not to have been made to Government, but to the Eaſt-India Company, for whoſe ſervice, and on whoſe account the regiment in queſtion had been raiſed. He was alſo of opinion, that if the motion ſhould be carried, it would probably produce a claim from two Hanoverian regiments, that were preciſely in the ſame predicament with the Swiſs regiment that made the ſubject of the motion.

Mr. Brett. Mr. *Brett* ſaid the application was, in his opinion, very ill timed, as it was made on the very eve of the prorogation of Parliament, when ſcarcely a ſufficient number of members could be collected to make a Houſe; he thought therefore that the buſineſs ought to be poſtponed to another ſeſſion, when it might undergo a thorough inveſtigation.

Sir Adam Ferguſon. Sir *Adam Ferguſon* ſaid the buſineſs had been mentioned, and a Committee appointed ten days ago to enquire into it, ſo that no gentleman could be ſaid to be taken by ſurpriſe on

 the

the eve of a prorogation. As to the idea of poſtponing the relief to another ſeſſion, it muſt ſhock the feelings of every man, who knew that the diſtreſſes of theſe unfortunate officers were ſuch, that if relief was deferred till the next ſeſſion, it might be with-held for ever; for if it did not come ſoon, it would come too late.

The Marquis of *Graham* was for prompt relief, becauſe the officers, whoſe caſe was before the Houſe, were in ſuch a ſtate, that they muſt abſolutely ſtarve if they did not immediately get relief. He then read ſome papers to prove that the two Hanoverian regiments mentioned by the honourable General, were not in the ſame predicament with the Swiſs regiment, to which theſe officers belong. **The Marq. of Graham.**

General *Conway* gave his countenance to the motion, becauſe the officers, who were the objects of it, had, under the faith of Great Britain, engaged to enliſt their reſpective quotas of men; for which they had been puniſhed by the confiſcation of their property, and perpetual baniſhment of their perſons; the juſtice, therefore, and humanity of this country were ſo deeply intereſted in the caſe of theſe unfortunate men, that he hoped the motion would meet with no oppoſition. **General Conway.**

The Honourable Mr. *Fraſer* ſaid, he roſe to agree in what had juſt fallen from the right honourable Commander in Chief, and he was fully confirmed in his own opinion; and by conſidering two points not yet touched upon, which he would beg leave to ſtate — the one was, that no ſubjects, not even the Eaſt-India Company, could levy troops in foreign States, or embark them when levied, during a war, without the knowledge of, and if not a public, at leaſt a tacit approbation of Government; the other, the troops in queſtion, when raiſed, could not paſs through the territories of the German Circles, and of ſo many ſovereign States, to reach the place of embarkation, without the countenance and protection of his Majeſty's Miniſters in thoſe parts; the addreſs therefore had his hearty concurrence. **The Hon. Mr. Fraſer.**

The queſtion was put, and carried without a diviſion.

July 16.

Attended the Crown in the Houſe of Peers, when his Majeſty cloſed the ſeſſion with a moſt gracious ſpeech from the throne, for which vide Lords' Debates.

Prorogued to Tueſday the ninth day of September next.

THE EIGHTH REPORT

OF THE

Commiſſioners appointed to examine, take, and ſtate, the PUBLIC ACCOUNTS of the Kingdom.

IN all the acts by which we have been conſtituted, one of the expreſs purpoſes of our appointment, and, in the laſt act, the only one particularly mentioned, is "to examine and ſtate, in what manner, and at what times, the receipts, iſſues, and expenditures of the public monies are now accounted for; and to conſider and report, by what means and methods the public accounts may in future be paſſed, and the accountants compelled to pay the balances due from them, in a more expeditious, more effectual, and leſs expenſive manner."

In our examination into the pay offices of the navy and army, we found the accounts very far in arrear; 75,000,000, the iſſues of upwards of twenty-four years, to October 1780, for the navy ſervices; 47,000,000, the iſſues of ſixteen years, to the ſame period (excluſive of the unſettled account of Lord Holland) for the army ſervices, were unaccounted for. So ſtriking a circumſtance would have led us, of courſe, to that office where the public accounts of the kingdom are audited, that we might endeavour to diſcover the cauſes of this delay; whether it ariſes from any want of power to compel perſons to come to account, or from any neglect in the exerciſe of that power; whether from any defect in the conſtitution, or in the execution of the office that audits the accounts; or whether it is occaſioned by any obſtructions thrown in the way by the accountable perſons themſelves.

We inquired, in the firſt place, whether there exiſts any compulſive power to bring in public accountants, and what ſteps are taken previous to their accounting. Upon theſe points, Mr. John Hughſon, clerk of the debentures, in the office of the auditor of the exchequer; Adam Martin, Eſq. firſt clerk in the office of the king's remembrancer in the exchequer; and Mr. Alexander Bennet, one of the ſworn clerks in the ſame office, gave us the following information.

The power of compelling public accountants to come to account, is lodged in the court of exchequer: It is exerciſed by either an ordinary or an extraordinary proceſs. The ordinary proceſs, is a writ of *Diſtringas ad Computandum*, iſſued by the king's remembrancer periodically, and of courſe, after every iſſuable

term. The extraordinary process, is a writ of *Capias ad Computandum*, which issues by special order of the court of exchequer, where the sum to be accounted for is in danger, and upon particular application made to them for that purpose.

The proceedings upon the ordinary process are in the following manner:

All money issued from the exchequer by the auditor of the receipt, is issued either upon account, or without account: It does not depend upon his discretion, which of these forms he shall make use of; he is governed by the authority that directs the issue; that is, either by an act of parliament, or by the king's warrant under the great or privy seal; and by no other authority than these can money be issued out of the exchequer.

Twice in every year, after each of the issuable terms, the auditor of the receipt makes out a roll, called the general imprest roll, which contains all the sums issued from the exchequer upon account, during the preceding half-year, with the names of the persons to whom, and for what services, issued. This roll is recorded by the clerk of the pells, and transmitted to the office of the king's remembrancer; a mode of proceeding directed by the act for the better observation of the course anciently used in the receipt of the exchequer.

About the same time that this imprest roll comes to the king's remembrancer, the auditors of the imprest make out and send to him a certificate of the accounts depending in their office: by these means the king's remembrancer has every half-year full information to regulate his proceedings; the general imprest roll tells him what persons are become accountable, and for what sums; and the imprest certificate shews him which of those persons are proceeding to pass their accounts, and how far any of them have proceeded in passing them. This officer exercises a discretionary power, both as to the persons against whom, and the time when, he shall issue the *Distringas*: He pays little attention to the general imprest roll, for two reasons; first, because many of the sums mentioned therein to have been issued on account, are nevertheless in their nature not subject, nor intended to be accounted for; as salaries, and payments for small services performed. And, secondly, because those sums which are intended to be accounted for, having been issued so recently as within the last half year only, may not have been applied to the purposes for which they were intended, or, if they have, the accountants can hardly be supposed to be ready with, and to have prepared their accounts for examination so soon after the application.

The imprest certificate is the instrument by which the king's remembrancer, in consultation with the deputy auditor of the imprest, is governed as to the persons against whom he shall issue this process. Where the accounts therein stated appear to be of very ancient date, or depending and in a train of prosecution, such accountants are not put in process; if the accounts are of late date, and the accountants, having had a reasonable time for preparation, have taken no steps for the prosecution, against these the *Distringas* issues.

All accountants, unless the place of their abode is specified, are supposed to reside, and most of the great accountants do in fact reside, within the jurisdiction of the sheriffs of London and Middlesex: To them, therefore, the *Distringas* against these accountants issues. We required from the king's remembrancer the writ of *Distringas* that issued to those sheriffs after the last Hilary term, with the return and schedules annexed, for our inspection; a copy of the writ and return is inserted in the appendix.

The schedules annexed to this writ are very numerous; many of them contain large sums. They are of various dates; and some very ancient, as far back as

the year 1698. Each contains the name of the accountant, and, frequently, the sum for which he is to account, and the service for which it was issued. The return of the sheriffs to the writ before us is, as to all the accountants in the several schedules thereto annexed, indiscriminately, that none of them had any lands or chattels in his Bailiwick by which he could distrain them; nor were they found in the same; that is, in the language of office, a *Nihil* return, or *Nulla bona* and *Non est inventus*.

From the information of Mr. John Benson, the principal clerk in the office of the sheriff of Middlesex, we learn the practice of the office relative to this writ. It is usual not to execute it; it is a process of course; and the return indorsed upon the writ before us, is the constant regular return upon every one of these periodical writs of *Distringas ad Computandum*.

The king's remembrancer, after it is returned to his office, takes off from the bundle of schedules the returned writ, together with those schedules in which the purpose of the *Distringas* has been satisfied, and files them with the writ: the remainder of the schedules, with the addition of the names and schedules taken from the last imprest certificate, are annexed to the renewed writ, and are issued again to the sheriff. Upon his apposal in the court of exchequer, the new schedules are read to him, and he is questioned upon his oath relative to the execution of this writ: His answer is usually agreeable to his return. Sometimes the baron of the exchequer before whom he is apposed, where the particular case strikes him, directs the sheriff to return issues to a certain amount: In that case the sheriff alters his return, and indorses upon the writ the issues directed, which are transmitted to the pipe office, to be levied by process from thence; but of this proceeding the instances are rare, and the officer of the sheriff of Middlesex recollects but one instance in thirty three years, where issues were drawn down to the pipe, and levied.

Having thus examined into the means of compelling public accountants to come to an account, we proceeded, in the next place, to the office where these accounts are audited; that is, to the office of the auditors of the imprest. Of the constitution, authority, and execution of this office, we received information from John Bray, Esq. late deputy auditor, and from Charles Harris, Esq. one of the present deputy auditors in the office of Lord Mountstuart.

This office is instituted for the sole purpose of auditing and examining the public accounts: It is executed by two auditors, independent of each other; each having a separate and distinct office, his own deputies, officers, and clerks.

He is appointed by letters patent. Upon inspection of those by which Lord Sondes and Lord Mountstuart now enjoy this office, it appears that he is appointed auditor of the prest or imprest, and foreign accounts, to execute the office by himself, or his deputy or deputies, during his good behaviour. The power therein delegated to him is, to audit and determine, with the advice, authority, and consent of the commissioners of the treasury, and chancellor of the exchequer, the accounts and views of accounts of several officers and duties therein particularly specified, and, in general, of all persons being accountable for any sums of money received by the name of imprest from the king, or any other person in his name, and to be applied about the affairs of the king: It is confined to the examination of the accounts; he has no power to bring the accountants before him; if not compelled by the exchequer process, they come at their own pleasure only. By the general imprest roll from the exchequer every half year, he

he learns who are become accountable, and for what ſums iſſued from thence. The yearly accounts of ſome, and the final accounts of other of the great accountants, inform him of the inſupers or ſub-accountants; but in the impreſt certificate, which he tranſmits every half-year to the king's remembrancer, he inſerts thoſe accountants only whoſe accounts are then depending; and, when once inſerted, he has no authority to leave them out; their names muſt remain upon all ſubſequent certificates, until their accounts are paſſed; and from thence it ariſes that accounts of a very ancient date, debts obſolete and deſperate, conſtantly appear upon theſe certificates.

The accounts audited in this office are of two kinds; ordinary and extraordinary. The ordinary accounts are prepared, made up, and preſented to the lords of the treaſury for declaration, by virtue of the authority veſted in the auditor by the letters patent. The extraordinary accounts are prepared, made up, and preſented for declaration, in purſuance of a ſpecial warrant obtained for that purpoſe, either from the king or from the treaſury; previous to the application for this warrant, the auditor examines the account and vouchers, makes up a ſtate of it, and preſents it to the treaſury for their approbation and allowance. In conſequence of ſuch allowance, a warrant is procured; which directs the auditor to prepare, make up, and preſent for declaration, the account, conformably to the ſtate of it ſo approved of and allowed. Which of theſe extraordinary accounts require the king's, and which a treaſury warrant, does not ſeem to be aſcertained by any known diſtinction; the auditor is taught by the uſage of office only, which he is to apply for. The accounts of governors and quarter-maſters general are paſſed by the king's warrant; the accounts of contractors, by a treaſury warrant.

Some of the accounts are annual, and have a continuance; as thoſe of the treaſurer of the navy, and paymaſter general of the forces; ſuch accounts are uſually paſſed, a year's account alternately in each office; other accounts are carried, at the option of the accountant, to which of the two offices he chuſes; but it is in the power of the lords of the treaſury to direct an account to be audited in either office; and there are ſome accounts, ſuch as thoſe of the Bank and South Sea company, which are audited by both officers jointly.

Having thus obtained a general knowledge of the mode of tranſacting the buſineſs of this office, we proceeded to inquire into the application of theſe general rules to the auditing and paſſing the particular accounts.

We began this inquiry in the ſame order in which we had examined into the offices themſelves; that is, firſt with the accounts of the treaſurer of the navy. We required from the auditors of the impreſt the laſt declared account of a treaſurer of the navy, with the ledgers, charge, diſcharge, and other materials from which that account was made out. The account tranſmitted to us purſuant to this requiſition, was that of the late George Grenville, for one year, ending the 31ſt of December, 1759, with three folio ledgers, and other detached papers; comprehending the total charge upon him for that year, his total diſcharge, and two abſtracts.

The charge conſiſts of two parts; the impreſt roll, and the voluntary charge. The impreſt roll contains all the ſums impreſted to him from the exchequer during the period of his account; and is produced by the treaſurer to the auditor as his proof for that charge. The voluntary charge contains all the ſums re-

ceived by him during the ſame time upon other accounts, and deductions made by him in his payments; that is to ſay, impreſts of former treaſurers cleared by him, money ariſing from the ſale of old navy and victualling ſtores and decayed proviſions, abatements from bills, and from ſhip, yard, and ſick and hurt books, from half-pay liſts, and Chatham cheſt.

The diſcharge conſiſts of entries of the following articles: all the bills paid by him in the year 1759, for the ordinary and extraordinary navy ſervices, for the ſick and hurt, and for the victualling ſervice: they are numbered, and entered as paid, either on the 14th or on the laſt day of every month, theſe two being the periods on which the treaſurer certifies his receipts and payments to the navy and victualling boards. The number of the navy bills in this year's account, is 5052; of the victualling, 3348; and of the ſick and hurt, 1040; together, 9440 bills;—entries of the extra payments, with the receipts for them annexed, being twelve in number;—entries of the payment of 244 ſhips books made up as paid in that year; each entry is the ſum total of the wages of the maſter, officers, and mariners, during their ſervice on board that ſhip, for a certain ſtated period, referring to that ſhip's book remaining in the navy office;—entries of the total ſums paid to the clerk of the cheque, officers, and men, employed in each yard, for their wages during a certain ſtated period; and of the total ſums paid to the hoſpital ſhips, and for ſick quarters, referring to books; and for the half pay, referring to liſts; all remaining in the navy office.

The two abſtracts are, the navy, and the victualling. The navy abſtract is an index, in which all the bills are entered under general heads, ranged alphabetically, expreſſing, for the moſt part, either the ſervices, or the ſpecies of ſtores or materials, which is the ſubject matter of the payment. Each entry contains the ſum, and the perſon to whom paid; and the payments under each head are caſt up to a total. It contains alſo the ſums paid for the ſick and hurt, extra payments, and on the ſhip, yard, hoſpital, and ſick quarters books, and on the half-pay liſt. To this is prefixed an alphabetical index of all the heads, with their ſeveral totals, caſt up into one ſum; this is called the abſtract abſtracted.

The other abſtract contains the victualling payments, digeſted and ranged in a method ſimilar to that of the navy abſtract. Theſe materials, collected together, form a complete ledger of a year's account of a treaſurer of the navy: from them is compoſed the formal account, which paſſes through various offices, and to a ſtate of which the treaſurer ſwears.

Sections of the ledgers, and the other papers, are ſent from time to time, from the pay office of the navy to the office of the auditor of the impreſt; but none of the vouchers for the entries are ſent with them (except the receipts for the extra payments, which are very few;) nor does the auditor inſpect any of theſe vouchers; he allows the payments upon a different ground. The laſt page of the voluntary charge, and every page of the ledgers, which contain the entries of the navy, victualling, and ſick and hurt bills, or the laſt page, where the entry of a bill takes up more pages than one; every page containing the payments on the ſhip, yard, hoſpital, and ſick quarters books, and on the half-pay liſt, is ſigned at the botton by three commiſſioners of the navy. Upon the authority of theſe ſignatures, the auditor allows the voluntary charge, and all the payments, without the production of any of the vouchers: he does this in purſuance of a writ of privy ſeal, which every treaſurer of the navy procures ſoon after his appoint-

appointment, and which directs the commissioners of the navy, in the first place, to examine the ledger books of accounts of the treasurer, and three of them to sign every page, and orders that these books, so subscribed, shall be taken and allowed a sufficient warrant and voucher to the auditors, and all other officers of the exchequer, to give full allowance of the payments therein mentioned to be made. Hence the ledger alone, thus subscribed, becomes the sole voucher for every payment therein contained; and the only, or at least the principal, business of the auditor, is to prepare and reduce the account into the official form; which he does in the following manner:

The sections and abstracts are generally proceeded upon as soon as they are received in the office. The auditor compares the entry of each article in the section with the entry in the abstract; and where the bill involves a calculation, or consists of many articles, he examines the computation, and casts up the articles. Where the same person has received sums at different times, for the same service, these sums are entered in the ledger at the times they were severally paid; but the auditor alters the disposition of them; he collects them all together, and is thereby enabled to check the ledger entries, and to detect overpayments: being possessed of the warrants and receipts for the extra payments, he examines those entries with the vouchers themselves, and casts up the totals under each head in the abstracts.

After he has received all the materials from the pay office, the official account is compiled, and reduced to the following form: — the first division is the charge; which comprehends the arrears due from the treasurer on the foot of his last account, the money imprested to him from the exchequer, and his voluntary charge. The imprest part is an English translation of the imprest roll, which is in Latin, but retaining the Latin names of the terms in which the sums were issued. The first part of the voluntary charge consists of imprests in former treasurerships, cleared in the time of this account. The auditor ranges the articles under this head in the account in a manner different from that in the ledger. In the latter, they are entered in the order of time in which the imprests are brought to the office to be cleared; but the auditor transposes them into the order of time in which the original bills issued. By this arrangement he can refer more easily to the insuper list in the final account of that treasurer who issued them, in order to mark them off as cleared. The other parts of the voluntary charge are copied from the abstract, and consist of the total sums only, paid under the several heads. This comprehends the whole charge, unless errors in the account afford matter of surcharge.

The other division of the account is the discharge. Of this the greatest part is taken from the abstract abstracted. The heads are copied into the account, with the total sum paid for each head, not the particular articles composing that total, except in the following instances. In the navy discharge; bounties, disbursements, extra payments, pensions, salaries, sick and hurt payments, ships books, rent, and rewards. In the victualling discharge; extra payments, salaries, rent, and workmanship. Of these heads it has been the usage of office to enter upon the account each particular article; and for this reason; it enables the auditor to refer with greater facility to former accounts, and guard against a second credit of the same payment. He does not range the articles under each head exactly in the order they stand in the abstract; he disposes them as best suits his own ideas and convenience. The fees for passing the account, and the balance

lance due from the treasurer, conclude the account of the year; unless it be his final account, and then the voluntary charge contains several other articles of a similar kind, copied into the account in like manner with the rest; and there is also added at the end a list of the insupers, that is, of those persons to whom sums have been issued upon account, but which have not been cleared during the time of the treasurership, with the sums and dates of the imprest bills. The treasurer has no credit in his annual account for the sums imprested and not cleared by him in each year; they are reserved for, and entered in, his final account, where he has credit for them all, and the responsibility is transferred to the persons themselves who have received the sums, and they are returned accountable. This list, in a long treasurership, swells to a great size; it is transmitted from the pay office of the navy, signed by three commissioners, and admitted upon the authority of that signature. The names on the transmitted list are entered in the order of time in which the imprest bills were paid; but they are transposed upon the account into an alphabetical order, for two reasons; that all the sums imprested to the same person may be brought together; and, that each article may be the more easily found hereafter, to be marked in the margin, when it is cleared in a subsequent account: but in the final accounts that are now making up in the treasurer's office, the mode of ranging the names of the insupers alphabetically is adopted. The last step is comparing the balance stated by the auditor with the balance of the treasurer, and, if it agrees, the account is completed. A short state of this account is drawn up in the auditors office; this state the accountant swears to, or, if a peer, attests, before the barons of the exchequer, or commissioners appointed by them. The total charge upon Mr. Grenville in this account, for the year 1759, is 6,674,226l. the total discharge, 4,555,105l.

Of every account two parts are made out in the auditors office; the one on paper, called The Declared Account, or declaration; the other on parchment, called emphatically The Account; both of them are signed by the deputy auditors, presented to the lords of the treasury for declaration, signed by the chancellor of the exchequer, by two other lords of the treasury, and by the chief baron of the exchequer. The declaration is preserved in the auditors office; and the account is carried to the offices of the king's remembrancer, and of the lord treasurer's remembrancer, and then to the pipe, where it remains, and from whence the treasurer receives his quietus.

Such is the progress of an account of a treasurer of the navy through the office of the auditors of the imprest.

As none of the vouchers, except those for the extra payments, are produced to the auditor, but he relies for the existence, as well as for the truth of them, upon the subscription of the three commissioners of the navy, we thought it necessary to enquire what is the examination given in the navy office to these accounts, that warrants the commissioners in stamping so great a credit upon these entries. To this purpose we examined the officers who are employed in those branches of the navy, victualling, and sick and hurt offices, through which these accounts pass.

In the navy office, we examined Mr. Osborne Standert, chief clerk to the comptroller of the accompts of the treasurer of the navy in the bill office, and Mr. William Paynter, his chief clerk in the ticket office; Mr. Benjamin Holl, chief clerk to the comptroller of the navy in the branch for the payment of seamens wages, and Mr. Thomas Davies, his chief clerk in the office for bills and accounts;

account; Mr. Robert Gregſon, chief clerk to the clerk of the acts; and Mr. Joseph Pool chief clerk to the comptroller of the victualling accounts. In the victualling office, we examined Mr. Denham Briggs, the accountant for caſh, Mr. William Sayer, chief clerk for clearing impreſts, and Mr. John Smith, chief clerk for keeping the charge on the treaſurer of the navy: and in the ſick and hurt office, Mr. Nathan Crow, chief clerk to the commiſſioners, together with George Swaffield, Eſq. caſhier of the victualling in the office of the treaſurer. From them we are ſupplied with the following information:

The year's account of a treaſurer of the navy is made out in the three branches of his office, each branch attending to that part of the account which relates to its own buſineſs, and tranſmitting it to the office of the auditors of the impreſt. The vouchers both for the charge and diſcharge, and the entries of thoſe vouchers in the ſections, all receive an examination, check, and correction, in ſome branch or other of the navy, victualling, or ſick and hurt offices, previous to their being ſigned by the commiſſioners of the navy, and to the tranſmiſſion of the ſections to the office of the auditor.

The charge is checked in the following manner:—As to the impreſt part, the exchequer every month, and the treaſurer immediately after his receipt, tranſmit to the navy board certificates of all the ſums impreſted to him: twice in every month he certifies to them all his receipts and payments in general; the contents of theſe certificates are entered in the navy office; with theſe entries his impreſt charge is compared, as well as verified by the impreſt roll obtained by him from the exchequer.

As to the other part, which is the voluntary charge, much the greateſt part of it is directed into his hands by letters from either the navy or victualling boards; of which letters entries are made in the reſpective offices; and as he receives the ſums mentioned in thoſe letters, he inſerts them in his next certificate; beſides which, the ſums received by him from impreſts cleared, and from abatements on bills or books, appear upon the face of the bills and books themſelves, and every bill is regiſtered in its proper office. The voluntary charge conſiſts of three parts, and is made out, one part in each branch of the treaſurer's office. That made out in the pay branch, conſiſting of abatements on ſhip and yard books, and half-pay liſts, is checked and examined in the office of the comptroller of the navy, by a ledger kept there for the ſpecial purpoſe of entering every one of the articles contained in that charge, and which entries are taken from the books themſelves, the ſums there inſerted having been calculated, examined, and compared in three different offices. That made out in the caſhier's branch, conſiſting of impreſts cleared in former treaſurerſhips, abatements from bills, money produced by the ſale of old ſtores, and received from the ſucceſſor, is examined and checked by entries made of every article that compoſes it in the office of the comptroller of the treaſurer's accounts. That part made out in the victualling branch, conſiſting of impreſts cleared, abatements from bills, ſums ariſing from the ſale of old ſtores, fees of oxen, and decayed proviſions, is examined with the entries in the ledger, kept in that branch of the victualling office, for keeping the charge upon the treaſurer; in which ledger every article of this charge is entered, either from the letters directing the payment, or from the bills themſelves: a copy of this charge is ſigned by three commiſſioners of the victualling, which is the warrant for the ſignature of the three commiſſioners of the navy, upon that copy which is ſent to the auditor's office.

The discharge is checked in this manner: — Every bill paid by the treasurer is made out in some branch or other of the navy, victualling, or sick and hurt offices, or in the yards or out ports: if made out in one of the offices, it undergoes one, or, if necessary, more examinations in that office: if made out at the yards, it is sent to, and examined by two clerks in the office of the comptroller of the navy: if made out at the out ports, it is sent to, and examined in the office of the accountant for cash in the victualling office. All bills, wherever made out, are entered in registers; the navy bills in the comptroller's office; the victualling bills in the office of the comptroller of the victualling; and the sick and hurt bills in the sick and hurt office; and when assigned for payment, they are entered again in assigning books, kept for those purposes in the several offices. The treasurer's sections, with the original bills themselves, are sent to these several offices to be compared and examined with the entries made in their books: the navy sections are examined with the entries in the assigning book in the office of the comptroller of the treasurer's accounts, and afterwards compared with the original bills themselves; the victualling sections are examined with the entries in the assigning book in the office of the comptroller of the victualling; the sick and hurt sections, with the entries in the assigning book in the sick and hurt office, and they are afterwards compared with the original bills in the office of the comptroller of the treasurer's accounts.

For every ship five books are made out, copies of each other, lodged in three different departments of the navy office, one in that branch of the office of the comptroller of the treasurer's accounts, called the ticket office; two in the office of the comptroller of the navy, one of them for the commissioner who comptrols the payments, the other for the comptroller's clerk who attends him; and two in the office of the treasurer: this book contains the names, the times of service, and the defalcations of every person belonging to that ship, together with the full and nett wages of all persons who are paid upon that book; all these several sums are calculated, examined, and checked, both in the ticket office and in the office of the comptroller of the navy; and the full sum to be allowed the treasurer for the pay of that ship, is entered at the end of the ship's book, and is the same sum in the treasurer's ledger, which he claims to be allowed him for the payment of that ship.

When a ship is paid, a commissioner of the navy, two clerks from the treasurer's office, and one from each of the comprollers' offices attend, each with his book; by which means they are a check upon each other: three of these books are made up at the same time, and compared together, and remain afterwards, one in the office of the treasurer, another in that of the comptroller, and the third in that of the comptroller of the treasurer's accounts. The treasurer's sections, containing the sums paid upon the ship's books, are taken from the full books, after they are made up and signed by three commissioners of the navy, and are compared, in the office of the comptroller of the treasurer's accounts, with the sums entered upon the books in that office. The sums for the hospital, half pay, and sick quarters, are likewise taken from, and compared with the full books kept for those services. Upon a final account, the insuper list is taken from the imprest ledgers, one kept in the office of the comptroller of the treasurer's accounts, another in the office of the comptroller of the victualling accounts; and in some one of which every imprest bill is entered: this list is compared with the entries in these imprest ledgers.

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In consequence of this examination of the entries in the treasurer's ledger with the vouchers for, and entries of the same articles in the books of the different branches of the navy, victualling, and sick and hurt offices, the commissioners of the navy are authorised to give to the entries in that ledger a credit equal to the credit of original vouchers, and to give to the treasurer a dispensation with the production of those originals in the office where he is finally to pass his accounts.

The information we have thus collected, enables us to form some judgment of the causes of the delay in passing the accounts of the treasurer of the navy, as well as supplies us with matter for regulation, worthy, in our opinion, to be submitted to the attention of the legislature.

The cause of delay that occurs the first in this inquiry is, the not executing the compulsory process intended to bring in persons to account. This is a source of delay that extends to every account subject to be passed in the auditor's office.

A distress is an ancient and legal method of forcing a person to do certain acts, which the law requires of him, and it is an effectual method; for he refuses at the peril of forfeiting to the crown a part of his property, and if he continues refractory, of having that forfeiture encreased till he obeys: but the *Distringas ad Computandum* is a process utterly nugatory; it issues out of mere form; and, though levelled at persons who have millions to account for, it is never executed. The long usage of office, warrants the sheriff to give it under his hand, and to confirm it by his oath in the court of Exchequer, that the treasurer of the navy is not to be found either in the city of London or in the county of Middlesex, and that the paymaster general of the forces has neither lands nor chattels in either of those districts by which he can be distrained.

So far as the present system of passing the public accounts shall be retained, this process ought to be made effectual; it cannot be so in its present state. The writ must be disincumbered of that load of old and useless schedules, at present always annexed to it. Authority should be given to inspect and scrutinize the lists of persons, who stand at this time accountable to the crown for money imprested or issued to them on account, and to distinguish those who are of ability and amenable from the insolvent, and those whose accounts are remote and desperate, and who can neither themselves nor their representatives ever be prosecuted with any hopes of success. The names and schedules of the latter should all be taken from the writ; the former only should be annexed; and upon all named in the schedules annexed, the writ should be executed, and they should be compelled to appear upon the return, and give the reasons for the delay before the proper judges, the barons of the exchequer.

The certificates of the accounts depending in the office of the auditors of the imprest require the like correction. Public instruments should not be incumbered with useless matter: nothing should be inserted in them but what tends to answer the purpose designed by them; but these certificates are filled with stale accounts that have been depending, many of them, for a century, the accountants forgotten, the line of their representation not to be traced, no vouchers to be found, no vestiges of them whatever remaining, save what are preserved, to no purpose, in these instruments; they puzzle and confound the officers they are intended to inform; they engage the time of clerks that might be usefully employed, and for which the public pay.

The power of discharging accounts of long standing has been exercised by the legislature for the quiet of the subject. In the land-tax act of the year 1759, all insuperss set in the accounts of the receivers general of the land tax, before the year 1746, are absolutely discharged.

Other delays arise in the office of the treasurer of the navy, and flow in a great measure from the present constitution of that office. As the auditor of the imprest cannot pass the account until he has received all the materials of which it is composed, we required from him a state of the order of time in which the several parts of Mr Grenville's account for the year 1759 were delivered into his office. By this state it appears, that the first sections of this year came to the auditor in May, 1763; that the voluntary charge, and some other papers, which were the parts of the account that came the last, were not received until December, 1781, that is, eighteen years after the sections, and twenty-two years after the expiration of the year to which the account belongs. We required, likewise, from the auditors, a state of the accounts of the treasurers of the navy, now depending in each of their offices, with the times when the several parts of the accounts were delivered in to each. These states shew, that the accounts for the two next succeeding years, 1760 and 1761, are ready for declaration, that the accounts of none of the subsequent years are complete in the office, little more than the navy and victualling sections of these years having been as yet received from the treasurer's office.

One of the principal causes assigned for this delay, and the only one that seems to have a foundation, is stated in our third report. It is the necessity of keeping open the ships' books for many years, even after the treasurer, in whose time they were first opened, is out of office, for the purpose of compleating the payments upon each book, that such treasurer may have his proper voucher for the payment of each ship, and to prevent the difficulty that would arise in distinguishing the payments by each, if the same book was paid upon by more treasurers than one.

Keeping open the ships' books so long, besides the delay it occasions in the accounts, is pregnant with so many inconveniences both to the officer and the office, that the correction of this defect is an object worth attempting.

The difficulty lies in the payment upon recalls, that is, of those persons who remain upon a book unpaid after the day of payment. A ship is said emphatically to be paid, upon that day in which that ship's book is first opened for payment, except where one person only upon a ship's book is paid upon a certain day, in order to put that ship out of commission, and, in that case, payments within the month after are considered not as recalls, but as payments on the pay day. All payments made subsequent to that day, and before the book is made up, are payments upon recalls, and are now made by or upon the book itself, and by the treasurer in whose treasurership the book was first opened for payment, whether he is in or out of office. If a method can be devised of paying those after-claimants by the treasurer in office, and otherwise than by the ship's book, without delaying or disturbing the pay of the seamen, or confounding the accounts of the treasurers, the ship's book may then be closed at any time, and this difficulty will be removed.

In order to discover such a method, it was absolutely necessary to examine minutely into the manner in which this branch of the business is now conducted in the pay office of the navy, and with this knowledge we are furnished by Mr. Adam Jellicoe, chief clerk in the pay branch in the office of the treasurer of the

the navy; Mr. John Hunter, who has long been employed in the office of the comptroller of the treasurer's accounts at Portsmouth, where by far the greatest number of the ships and recalls are paid; Mr. Edward Falkingham, a clerk in that branch of the office of the comptroller of the navy that relates to the payment of seamen's wages; and by Mr. William Paynter, the chief clerk in the ticket office.

A ship's book, with its four copies, is made out in the ship; it contains the names, and certain necessary circumstances, of all the persons entitled to wages in that ship: the two opposite pages are divided into a variety of columns, with a title at the top of each column; eighteen of these columns are for defalcations, that is, deductions or abatements that are to be made out of their wages at the time of payment: four of these are constant, certain deductions; they are intitled, the chest, the hospital, the three-pence in the pound, and the marine stoppages. The other fourteen are casual. The wages of an able seaman are twenty-four shillings a month: this is part of the four pounds per man per month, voted annually by parliament for the maintenance of the seamen: from this sum of twenty-four shillings, and from the monthly wages of every warrant and petty officer, there are two constant deductions; one shilling for the chest, and six-pence for the hospital. The one shilling is divided into three parts, for three different purposes; six-pence of it is paid to the chest at Chatham, for the support of hurt and disabled seamen; four-pence is paid to the chaplain; and two-pence to the surgeon. The six-pence is applied to the support of Greenwich hospital; and the monthly pay of the commissioned officers is also subject to the same deduction The three-pence in the pound is a deduction from the pay of all commissioned and warrant officers, for the purpose of paying the widows' pensions. The marine stoppages are, one penny a week from the wages of the private men, three halfpence of the corporal and drummer, and two-pence of the serjeant, applicable to the same bounty. The casual deductions are either for articles supplied to them, which they are to pay for out of their wages; or for wages that have been advanced to them, or remitted by their order; or certain mulcts incurred by them.

The ship's book, being formed with these divisions, is sent, with the four copies, from the ship to the pay office of the navy at that port where the ship is to be paid, with all the columns filled up except the eight following: the chest, the hospital, the three-pence in the pound, the marine stoppages, the full and nett wages, the sums remitted at the pay of the ship, and neglect. The first six, depending upon the time of the service of each person, cannot be filled up until that time is fully ascertained by examination, on the day of payment; neither can the next, as being a transaction upon that day. The column of neglect, which contains the mulcts and fines, is filled up some time before the payment.

The officers and seamen, entitled to wages upon any ship's book, may be paid either before the pay day of that ship, or upon that day, or between the pay day and the making up of the book, or after the book is made up: each of these times of payment is attended with some difference in the mode. The payments on the pay day are made, and payments upon recalls, that is, between the pay day and the making up of the books, are either made or set off upon the ship's book itself; all the circumstances of each payment being there entered, that book becomes the evidence of such payments: but payments made, either previous to the pay day, or subsequent to the making up of the books, are not made upon the

 books,

books, but upon lists, or by tickets; which lists or tickets contain all the circumstances, and are the evidence of such payments.

A payment upon the pay day, which is generally the principal payment, is in this manner: the full wages of each person applying are calculated, and entered in the full column; the open columns of defalcations are filled up: the total of his defalcations, both certain and casual, being cast up, and deducted from his full wages, leaves the nett wages; which are paid to him, and entered in the proper column. No date is set in the book against the names of the persons who are paid upon this day; but the indorsement of the day upon the book serves for the date of all those payments: after that day, the book, at whatever port it may be, remains in the pay office there, until it is finally closed, for the purpose of paying upon recalls; which is done in the following manner:

A list of the claimants entitled to wages from ships that have been paid, is sent from the ship where they are on board to the pay office at the port; this list is examined with the ships' books that are in the office; and the persons upon the list who can be paid, are distinguished from those who cannot. The current number in the ships' book is entered upon the list opposite the name of the person, that he may be the more easily found upon the book when he comes to be paid. The list, thus corrected, is returned to the captain, who sends on shore, under the care of a commissioned officer, those men who appear upon the list entitled to receive their wages: they are paid each upon the book of that ship to which he belonged, and the date of the day he is paid upon is set opposite to his name.

Where the list contains the names of men belonging to ships whose books are not at that port, the pay clerks apply to the pay officers of those ports where the books are for extracts; that is, for copies of the entries relative to those men, in the books from which they severally claim their wages: upon the receipt of these extracts, the list is corrected by them, in such a manner as to inform the captain which of those men he may send to be paid; and, that these payments may be set off upon the proper ships' books, the account of the extracts, that is, of the men thus paid, is sent every quarter to the several ports.

In payments by lists, either previous to the pay day of the ship, or after the ship's book is made up, or by tickets, the name, time of service, defalcations, and other circumstances of each person, are transcribed from the book of that ship from which he claims his wages into the list or ticket. Each entry is an exact copy of the entry relative to the same person in the ship's book; and it must be so; for otherwise the remaining defalcations, and the full and nett wages, could not be calculated. After this is done, where the payment is by list, previous to the payment of the ship, or by ticket, the wages are calculated; the open columns are filled up; and if by list, the nett wages are paid; or if by ticket, that ticket is assigned upon the treasurer for payment of the nett sum therein mentioned; and in both these modes, to prevent double payments, the ship's book is marked, opposite the name of each person, in what manner paid, and by what treasurer.

A payment, subsequent to the making up of the ships' book, is made upon a list of arrears, that is, a book that contains the name of each ship, and the names and circumstances, extracted from the several ships books, of all persons paid after the books on which they claim wages have been made up and finally closed. All ships' books are at present made up and remain afterwards at the navy office in London. A claimant upon such books must first apply for his wages to the navy board: they refer to the ship's book lodged in the ticket office; and if he appears to be entitled,

entitled, they order him to be entered and paid upon the list of arrears, and his name is marked upon the ship's book as paid in that manner, and by what treasurer.

These different modes of payment vary the vouchers of the treasurer. The previous list or ticket is a voucher for the total of the nett sums contained in the list, or for the single nett sum in the ticket, for that treasurer who pays it, whether he continues in office long enough, or not, to pay the book from whence the list or ticket is extracted.

When a book is finally made up, the defalcations opposite the names of those persons, who have been paid, either by previous lists or tickets, and of those who remain unpaid, are entered in the proper columns. The defalcations of each are cast up, and the total entered in the column of full wages. Every column is cast up to a total, and the treasurer, whose book it is, is allowed, and that book so filled up is his voucher, for the total sum in the column of full wages; but as he has paid the seamen, not their full but their nett wages only, he discharges himself of the difference, that is, of the defalcations, by the receipts of the purser, or other persons entitled, to whom he has paid them; and if he has not paid all the defalcations, he charges himself with what remains unpaid in his voluntary charge of the year, in which he has credit for that ship's book, and this remainder is afterwards paid by the treasurer in office by a defalcation list.

The keeping open the ships' books so long as they are at present, prevents the after-claimants from being very numerous, and consequently the list of arrears from being very long; insomuch that it serves as a single voucher only, for the amount of the nett sum of the payments made upon this list by a treasurer during his whole treasurership, and that nett total sum is entered as one payment in his final account.

From this description of the modes of paying ships now in use in the navy office, it appears, that there does not at this time exist a method, by which a subsequent treasurer pays claimants upon ships' books paid by and belonging to his predecessor, after they are finally closed and made up; and this method is by a list of arrears. Suppose, then, all the ships' books paid upon by a treasurer, were, upon his resignation or death, to be immediately laid by, and all payments upon them to cease; could the succeeding treasurer, by the same means, pay all the remaining claimants upon those books, without any material inconvenience, either to the seamen or to the pay office?

This depends upon the difference which the substitution of the list of arrears in the place of the ships' books will occasion in the payments. The previous application by the claimant to the navy board must be dispensed with. The ships' books, instead of being sent to the navy office after they are closed, must remain at the out ports as they do now. Lists of arrears, distinguished from those used after the ships books are made up, must be kept there as well as in London. Thus far there seems to be no difficulty. At present, if a single claimant appears upon a recall, his ship's book is examined, his name found, his wages are calculated, the open columns of defalcations and the columns of wages filled up, upon the ship's book. If he is paid upon the list of arrears, his ship's book is equally examined, the same calculations and the same entries are made; but in the one case, the entries are made in the ship's book, and in the other, upon the list of arrears; and besides this, the original entries appearing upon the ship's book are copied from thence into the list of arrears: and this is the only difference

rence between the two methods of payment. As this copying takes up time, the payment upon a list of arrears is longer than the payment upon a ship's book, by the length of time it takes to transcribe these entries.

Upon inspection of a ship's book made up, and of a list of arrears, the entries transcribed appear to be, the name of the claimant, the current number, the quality, the times of entry and of discharge, with from three to five casual defalcations; for though there are fourteen columns for casual defalcations, yet there are seldom entries made in more than five of them; and these are usually for cloaths of different kinds, tobacco, and the two months advance. The name of the ship likewise, to which the claimant belonged, is entered upon the list; and, to prevent over payments, the ship's book is marked, opposite the name, as paid by list of arrears. From these entries arises all the additional trouble to the pay clerks, and delay to the seamen, by the substitution of the list of arrears in the place of the ship's books.

As there are now, at every payment upon recalls, besides the commissioner, his clerk, and a second clerk in the treasurer's office, three pay clerks, with each a ship's book in which the same entries are made; so at a payment upon a list of arrears there must be the like number of clerks and lists, and the same entries made in each list; but transcribing into the three lists will take up no more time than the transcribing into one, if an attending clerk reads the entries in the ships' books, whilst the other three transcribe them into their lists. Where the number of claimants is not great, the time it takes to transcribe these articles cannot be very considerable. Where the payment is in consequence of a list sent from the ship, which is the usual course, and where extracts are to be procured, there is always time enough to transcribe the entries before the list is returned to the captain; and in this case the actual payment is more easily transacted; for where the claims arise upon different ships, as all are entered upon the list of arrears, the trouble of turning to each ship's book is avoided. In payment of these lists, care must be taken that the captain sends on shore to be paid all who are returned to him capable of being paid, that the payment upon the list of arrears may be complete. A sick man may be paid afterwards, or if a man is prevented from coming at all, his name may be struck out of the list.

There is one instance, and the only one that occurs to us, in which the time taken up in transcribing may be material; that is, where, upon a ship's being paid off, a number of her men are turned over to a ship under sailing orders, and the captain applies for their immediate payment: in this case, at present, the commissioner goes on board with his pay clerks, and pays the men that are turned over upon the ship's book; was he to pay them upon a list of arrears, it might possibly take up near double the time, and the service would be so far retarded. This case can happen only in time of war; and where the service presses, and the captain has not time to send on shore a list of the seamen who are to be paid; and where the vacancy of the treasurership happens between the pay day of the ship's book and the time when the men turned over, call for their wages.

As so many circumstances must occur, and consequently the case can rarely exist, we do not think the inconvenience that may arise in this one accidental event, counterbalances the many public advantages that certainly attend it in every other event; and consequently, that the proposed regulation ought not therefore to be rejected.

But the time employed in paying the seamen upon the ships' books, as well as upon lists of arrears, may, in our opinion, be shortened, and the pay clerks be

relieved

relieved from some part of their trouble. The sums applicable to the chest, and the hospital, the three-pence in the pound, and the marine stoppages, are deductions, after a certain rate, out of the wages of the officers, seamen, and marines: we applied to the commissioners of the navy, to know by what authority these deductions are made. From their returns to our requisition, we collect the following observation:

The copy of an inquisition taken at Rochester in the fifteenth year of James the First, before commissioners of charitable uses appointed to enquire into the state of the fund belonging to the chest at Chatham, recites the origin of the payment of the six-pence (part of the deduction of one shilling) to the chest at Chatham: an extract of so much of it as relates to the subject matter before us, we have inserted in the appendix; and from thence it appears, that this deduction commenced in the year 1590, and was a voluntary gift and contribution of a certain portion of their respective wages, by the masters, mariners, shipwrights, and seafaring men, then employed in the service, to be a perpetual relief for hurt and maimed mariners, carpenters, and seamen.

The four-pence to the chaplain, and the two-pence to the surgeon, which are the remaining parts of the one shilling deduction under the title of the Chest, are very ancient. The commissioners of the navy have not been able to trace them to their origin. One shilling was the abatement in the chest column in the year 1685.

The deduction of six-pence, under the title of the Hospital, is ordered, by the act of the 7th and 8th of William the Third, chap. 21st, to be made from the wages of the seamen, and applied for the better support of Greenwich hospital. An order of the board of admiralty, dated 3d September, 1696, directs the navy board to carry this act into execution.

His late Majesty, King George the Second, in consequence of a voluntary agreement of the officers of the navy, by a commission dated the 30th of August, 1732, directs, that the three-pence in the pound shall be from that time abated from the personal pay and half pay of officers therein described, for the relief of poor widows of commissioned and warrant officers of the navy, and appoints commissioners for conducting this charity: this commission was carried into execution by an order of the board of admiralty, dated 29th September, 1732, directed for that purpose to the commissioners of the navy.

The marine stoppages are directed by an order of the same board, dated 2d November, 1756.

Where a fund is to be created and established for a public purpose, a gross sum is better calculated for it, than a sum compounded of various deductions: the one is simple, easy, and certain; the other, complex, troublesome, and uncertain. The commissioners of the admiralty and of the navy must have full knowledge what sums have been issued every year out of the sea chest, to the chest at Chatham, Greenwich hospital, and the fund for the relief of poor widows, ever since their institution. They may conjecture, from the experience of many years, what will be the wants and supplies of those charities, in every possible situation of the navy. The wages of the officers and seamen is the fund for them all. No reason, then, occurs to us, why, on settling the navy establishment every year, certain portions of that fund should not be appropriated to the support of these charities, to be issued, from time to time, by the treasurer of the navy. At present, he advances to all of them sums on account, and upon

upon calculation: neither the commissioners, nor trustees for these charities, can know their income from the sea pay for any one year, until seven or eight years after that year is expired. They cannot know it, until the books of all the ships paid in that year are made up; and the books are now in arrear as far back as the year 1775. The same boards must likewise be acquainted with the incomes of the chaplain and surgeon of every ship, of whatever rate in the navy; at least they know what is a proper and adequate compensation for their several services. What objection, then, arises to the allowing to each of them, instead of these deductions, one stated, certain, annual salary, according to his station, payable out of the fund of wages?

It appears, in our judgment, a general, useful regulation, wherever it is practicable, to take away the distinction between nominal and real wages and salaries, that the reputed compensation for service may be the sum actually received, that every man may know the price of his labour and abilities. Where the nominal exceeds the real, an ignorant mind suspects fraud, and a weak one is deceived by an imaginary income.

As the modes suggested of providing for these charities, and of paying the chaplains and surgeons, appear to us to be practicable, they ought, in our opinion, to be substituted in the place of the modes in use; one consequence of which will be, that the four columns of the chest, the hospital, the three-pence in the pound, and, the marine stoppages, are rendered useless, and may be left out of the ships' books.

There is another defalcation, which, in our opinion, ought to be omitted for the future, as not answering the end proposed; that is, the deduction under the title of venereal cures. This is a payment to the surgeon of fifteen shillings for every cure; and is directed to be charged against their wages by an order of the board of admiralty, dated 9th of April, 1756. Before that year, the mulct upon the seamen was one pound ten shillings for every cure; the order reduces it to fifteen shillings; and states, among other reasons for the reduction, "that this great charge on the seamen did not prevent the evil." If a certain pecuniary mulct was not severe enough to prevent the offence in the year 1756, half that mulct can hardly be supposed more efficacious in the year 1782. A punishment that neither corrects the offender, nor deters others, is in itself an evil, from which the subject should be relieved; and therefore, we think the surgeon should attend to every disease of the seamen at the public expence, and be allowed a certain compensation adequate to his skill and trouble

The omission of these five columns in the ships' books, will accelerate the payments, both upon the books and upon the lists of arrears, by as much time as is now taken up in making the calculations and entries in those columns. The calculations (however easy they may be to persons accustomed to them) and the entries, though short, yet being numerous, must, like the transcripts into the lists, take up some time. A book of a first rate, for six months, has contained the names of fifteen hundred and eighty-six persons: upon the payment of as many of these men as are seamen, sums must be calculated, and entries made in two columns at least. Where time is so valuable, every portion of it is worth saving.

From this examination into the effect that the substitution of the list of arrears, in the place of the ships' books, will have upon the payment of the seamen, we are led to be of opinion, that if, upon the death or resignation of a treasurer, all the ships' books paid by him are immediately closed, the successor may pay all the

the after-claimants left unpaid upon those books by lists of arrears, without creating either delay or disturbance in the pay of the seamen; especially if the number of entries upon the list of arrears be reduced, by the omission of the five columns of defalcations above mentioned. It remains to be seen, whether this alteration will cause any confusion in the accounts of the treasurer.

A ship's book, paid by him, will be made up in the same manner it is now. It will be paid upon by one treasurer only, and will be his voucher for the total sum contained in the column of full wages; for which sum he will have credit in his account of that year in which the book was paid.

The account of his payments by lists of arrears will be varied. At present, the books being kept so long open, the after-claimants are few; and one entry serves in his final account, for the whole sum paid by him for arrears during the time of his treasurership; and one list of arrears suffices for his voucher; but if he pays upon lists of arrears, all the persons left unpaid upon all the books by all his predecessors, these payments must become so very numerous, that instead of one item in his final account of the total sum paid by him for arrears in the course of his whole treasurership, he must insert in his account of every year the total sums paid by him during that year for arrears, at every port where he has a list; and the list made up, annually, at every port, will be his voucher for the sums paid at that port: but this alteration will still leave his accounts clear and undisturbed.

In one branch, this mode will be of advantage to the pay office, by shortening their accounts. At present the pay clerks at each port transmit every month to the navy office an account, containing the sums paid by them upon the recalls of every ship during that month at their respective ports, distinguishing the treasurer by whom paid, in order that each sum may be posted to the account of the ending of each ship's book in the ledger. From these returns the paymaster of the navy makes out monthly certificates of these payments. The places where payments are made upon recalls being four, and the ships' books of three treasurers being open for payment, these certificates for the month of August last were twelve; that of Mr. Ellis contained the payments upon three hundred and fifty two ships; that of Colonel Barré, upon one hundred and ten; besides that of the treasurer in office. Had these payments been made upon lists of arrears, they would have been all made by the treasurer in office, and there would have been four returns only, each containing a single article, being the amount of all the payments upon the lists of arrears at that port during that month, and posted in the ledger to the account of payments on lists of arrears; so that, instead of four hundred and sixty-two separate articles inserted in the returns, entered in the certificates, and posted into the ledger, four entries only would have been made in each, and consequently twelve entries would have served instead of thirteen hundred and eighty-six, for these payments in that month only.

If the ships' books of a treasurer may be closed upon his death or resignation, that which is assigned as the principal cause for the delay in making up his accounts is removed: Not that this cause is wide enough to cover the delay. The ships' books are in arrear seven years only, but the accounts are in arrear above twenty years; and this delay rests with the office of the treasurer; for the materials which compose the accounts of the year 1762, are not complete in the office of the auditors of the imprest; the reason given for it is, a want of officers and

clerks properly qualified to make up the accounts in arrear; for which the remedy is obvious.

This examination has enabled us to form an opinion upon another point of moment to the public. The legislature have, in the last session of parliament, introduced into the office of the paymaster general of the forces a regulation, which, as it seems to us, may be applied as beneficially to the office of the treasurer of the navy. The custody of the cash applicable to the navy services, may be transferred from the treasurer to the bank of England, and the account only of the receipts and payments be kept in his office. All the sums now received by him may be received by the bank: Sums from the exchequer may be imprested to the bank: Sums directed by the letters of the different boards to be paid to him, may be directed to be paid into the bank: All bills assigned upon him for payment may be paid, and all extra payments may be made by his drafts upon the bank. The payment of the seamen, the artificers, and labourers in the yards, and the persons in the hospital ships, and on the half-pay lists, must be carried on in the same manner it is now: These men cannot be paid by draughts; they must have cash; and with that cash the pay clerks must be entrusted, as they are at present, and the treasurer must continue to be responsible for them, as for officers of his appointment and under his control; but this will be no obstruction to the regulation. The money may be all issued to the pay clerks by the drafts of the treasurer upon the bank, according to the requisitions of the navy board, in like manner as many of these sums are issued at this day; and upon the death or resignation of a treasurer, the balances of his cash in the bank, and in the hands of his pay clerks, may be struck immediately, and carried over to the account of his successor. In this situation the treasurer, neither receiving nor paying public money himself, can be neither debtor to nor creditor of the public, except as far as he may be responsible for his clerks. On passing his accounts, the bill indorsed, or requisition of the navy board, is both his authority and voucher for his draft. The draft indorsed is the voucher for the bank to prove their payment. If these accounts agree (and they ought frequently to be compared together) it is highly probable that they are both right.

The only remaining source of delay, in the accounts of the treasurer of the navy, that has come under our observation, is the necessity, arising from the present course of the exchequer, that these accounts should pass through the office of the auditor of the imprest. Public accounts ought certainly to be fully and accurately examined somewhere. The officer entrusted with public money should give an account what he has done with it; and the public have a right to the satisfaction of knowing, that their money has been applied to the purposes for which they gave it.

The treasurer of the navy is an officer merely ministerial: He neither receives nor pays in consequence of any judgment of his own; but as he is directed, or according to lists prepared for him, and rules prescribed him; and therefore to pass his accounts, is no more than to see that he has an authority, and a correct voucher, for every payment he claims to be allowed.

We learn from the information of George Marsh, Esq. one of the Commissioners of the navy; and from Jonas Hanway, Esq. one of the commissioners of the victualling; and from Mr. Nathan Crow, chief clerk to the commissioners of sick and hurt, that the commissioners of each office are entrusted with the power of making all contracts, whether for the purchase of stores and materials,

rials, or for the performance of services in their several departments; that certain officers are appointed or officially bound to superintend the execution of the contracts; and no payment is directed to be made but upon the certificate or testimony, in some shape or other, of these officers that the contracts have been executed to the amount of the demand with honesty and fidelity, and according to the terms and conditions of the engagement. Certain officers of these boards, in their respective departments, compare the bills with the terms of the contracts, and examine the computations and castings. The commissioners, relying upon their accuracy and fidelity, assign the bill so examined upon the treasurer for payment. The treasurer, before he transmits his account or ledger to the auditors of the imprest, sends the several parts of it to different branches of the navy, victualling, and sick and hurt offices, with the vouchers: The officers whose business it is, in these departments, compare the articles in the ledger with their correspondent vouchers, and with the entries in their books of office; this examination warrants the subscription of the commissioners of the navy to the ledger entries. The auditor compares the abstract with the particular items that compose it: He recasts and recomputes the compound articles, and makes some alteration in the arrangement of others.

From this state of the progress of these accounts, it seems to us that the accounts of the treasurer of the navy are in fact not audited by the auditor of the imprest, but by the commissioners of the navy.

To the commissioners of the several boards, is committed the important trust of making and deciding upon the execution of all contracts. They are the sole judges of the resonableness of the terms, and of the fidelity with which they are fulfilled: They direct the payments or sums to be advanced on account, consequent to the complete or part performance of the contracts. Hence they are the ultimate judges of the ground and consideration of every payment. These powers must be entrusted somewhere without appeal; and where, to all appearance, so properly as with the presiding officers of the several boards, subject to the superintending eye of parliament?

Of this material branch of an audit, the auditor of the imprest has no cognizance: from the nature and constitution of his office, he is not competent to examine into the grounds of these payments; or, if he could examine, can he be qualified to decide upon the propriety of them? Neither does he see any vouchers (except for the few extra payments:) he relies upon the testimony of the commissioners of the navy (a testimony he is bound not to call in question) that they exist, and warrant the entries: he does no more, in fact, than what has been previously, and to all appearance sufficiently, done to his hands in the navy office, excepting the disposing of certain articles in different order; which, as far as it is useful, may easily be adopted in the office of the treasurer; where they are now profiting by his example in the arrangement of the insupers. Errors may certainly escape the navy and other officers. The auditor discovered an error, in the account of the year 1759, of a double charge of eighty-seven pounds ten shillings: and, extend the chain of re-examination to any given length, the possibility of error must exist in the last link. The auditor himself is not perfect: Errors in his accounts have been discovered in the pipe office, and corrected by him.

Since, then, the accounts of the treasurer of the navy are, in effect, passed, and with sufficient care and accuracy, in the offices to which they severally relate,

and the moſt important parts of the examination are intruſted to thoſe officers without control, it ſeems reaſonable to ſuppoſe the computations and caſtings, generally the buſineſs of clerks in office, may, with equal ſafety, be finally committed to the ſame deciſion.

We are therefore of opinion, that auditing the accounts of the treaſurer of the navy, in the office of the auditors of the impreſt, is unneceſſary, and may be diſpenſed with; that the proceedings of that office upon the accounts of the treaſurers now before them ſhould ceaſe, and the materials relative thereto be returned to the office of the treaſurer, and that the auditors ſhould be relieved and diſcharged from all attention to them for the future.

Paſſing public accounts without the intervention of the auditors of the impreſt, is no novelty in the exchequer. Thomas Rumſey, Eſq. deputy auditor of the exciſe, informed us of the manner in which the accounts of the duties under the management of the commiſſioners of exciſe are paſſed. Theſe commiſſioners are all jointly accountable for the ſums received and paid by them on account of the exciſe, and other duties committed to their truſt: they do not paſs their accounts in the office of the auditors of the impreſt, but in that of the auditor of the exciſe; an office inſtituted for that ſpecial purpoſe. The accounts they paſs every year, are, ſixteen caſh accounts, and ſeventeen general accounts. All except the malt are made up to the 5th of July. Each caſh account contains the account of the weekly receipts and payments of the commiſſioners themſelves only, relative to one or more duties. It is made out by the accountant general in whoſe department thoſe duties are. After examination, it is ſworn to by all the commiſſioners, before the curſitor baron of the exchequer, about the May following; after which, it is delivered to the auditor of the exciſe, with all the vouchers: he examines them, and reduces the account into the official form of the exchequer: he makes out two parts, one on parchment, the other on paper, as is done in the office of the auditors of the impreſt.

Beſides theſe caſh accounts, the general accounts are likewiſe made up every year by the accountants general, to the ſame period. Theſe general accounts are more comprehenſive than the caſh accounts. They contain all the receipts and payments of each particular duty by every collector throughout the kingdom, and at the office in London: they are ſigned by the reſpective accountants general, and delivered to the auditors with the vouchers. He examines and reduces them into the like official forms, and makes out ſimilar parts of them. They are not ſworn to by any one. Both the caſh and general accounts are ſigned by the deputy auditor of exciſe, declared every year, uſually in June or July, before the chancellor of the exchequer, and ſigned by him and two lords of the treaſury; after which, the auditor delivers the parts on parchment to the king's remembrancer, and retains the declarations in his own office. The total charge upon the commiſſioners of exciſe, for the year 1778, was 7,479,613l. the total diſcharge was 5,656,829l.

We find likewiſe, from the examination of Mr. James Roulands, firſt clerk in the office of James Weſt, Eſq. one of the auditors of the land revenue, that the accounts of the receivers general of the land tax, window tax, and of ſeveral other duties, are not paſſed in the office of the auditors of the impreſt, but in the office where he is employed.

Since, then, the courſe of the exchequer does not render it abſolutely neceſſary that all public accounts ſhould be paſſed in the office of the auditors of the impreſt,

prest, we see no reason why the navy accounts may not proceed in the like train with those of the excise. Of these duties the commissioners themselves are the accountants; and therefore a distinct office is appointed for the passing them; but in the navy, the treasurer being the accountant, and neither appointed by, nor subject to the commissioners, his accounts may, without danger of collusion, be completely, as they are now in by far the most material part, passed by the commissioners of the navy; they may be reduced into the exchequer form in the treasurer's office, adopting from the auditor his arrangement of the articles, and may be passed through the exchequer offices.

All these public accounts, in whatever office passed, are drawn up in the official form of the exchequer; and, after declaration, the part on parchment passes through the three several offices of the king's remembrancer, the lord treasurer's remembrancer, and the pipe. We endeavoured to learn, from the officers employed in these departments, to what purpose these accounts were passed through so many offices.

Adam Martin, Esq. the first clerk in the office of the king's remembrancer; and John Perrott, Esq. first secondary in the office of the lord treasurer's remembrancer; and Mr. Peter Sykes, deputy to the first secondary in the pipe office, inform us, that a state or abstract of every public account, after it is passed, is inrolled in these offices, and in the two first the insupers are inrolled verbatim; but in the last, the gross sum only, set insuper, is entered upon the roll without the names, unless where there are but few of them. This inrollment is the record of the account in each office; and, in the office of the king's remembrancer, warrants the process that issues against the accountant, whether it be the ordinary process of *Distringas ad Computandum*, or the special process of *Capias ad Computandum*, or any process for recovering a debt due to the crown. No general process can issue from this office, unless founded on matter of record in the office: but, in the two other offices, the inrollment seems to be of no use; no process issues from either of them, in consequence of, or grounded on that record. The long writ, which is the process that issues out of the office of the lord treasurer's remembrancer, is grounded upon the *Nihil* record transmitted to them from the pipe office.

On the roll of foreign accounts in the pipe office, which contains the abstracts of all the public accounts, no process whatever issues. The words, either "*Quietus est*," or "*He is quit*," are written at the bottom of every abstract upon the roll, and a copy is delivered to the accountant, which is his quietus.

Public accounts, or abstracts of them, ought to be inrolled, and the records of them preserved in some office or other: but inrolling them in three different branches of an office, seems to be more than is necessary. In that of the king's remembrancer it is necessary, as the ground for the process; and that inrollment answers all the purposes of a record; it may be consulted for information, or it may be produced, if wanted, in evidence: the other two seem utterly useless, and may, therefore, be dispensed with, and the fees saved to the public. The fees paid to the pipe for the quietus upon Mr. Grenville's account for the year 1759, were 81l. 10s. The account itself being lodged in this office, a very short abstract, with the quietus subscribed, may be delivered to the accountant as his final discharge.

An account in the exchequer form is in English, but contains some Latin terms. The imprest roll is all written in an abridgement of the Latin language. The

sums

sums in both are expressed in characters that are, in general, corruptions of the old text, and are in use no where, that we can find, but in the exchequer; characters very liable to mistakes, inconvenient and troublesome even to the officers themselves: the sums so expressed cannot be cast up. Most of the accounts in the exchequer are made up twice; first in common figures, that they may be added together; and then turned into Latin, and the sums entered in the exchequer figures: and, that the high numbers in a declared account may be understood, they are written in common figures under the characters. They are defective, having no characters to express high numbers, as millions: they are unintelligible to the persons either receiving, or having other money transactions at the exchequer.

The act of the 4th of his late majesty, chapter 26, "to remedy the mischiefs "arising from proceedings in courts of justice being in an unknown language, "and in a character not legible to any but persons practising the law," directs that all such proceedings shall be in the English language, and written in a common legible hand and character, and in words at length, and not abbreviated. This act is declared, by the 6th of the same king, chapter 6th, not to extend to the court of the receipt of his majesty's exchequer; but that their officers shall carry on the business according to the usual forms and practice. No reason is stated in the act, or appears to us, for this exemption; and therefore we are at liberty, without the imputation of impeaching the wisdom of those times, to say, that the many inconveniencies attending this practice, call for the extension of the act of the 4th of George the second, to the court of the receipt of his majesty's exchequer. It does not seem reasonable, that this should be the only court whose proceedings are to remain involved in mystery and obscurity.

Simplicity, uniformity, and perspicuity, are qualities of excellence in every account, both public and private; and accounts of public money, as they concern all, should be intelligible to all: nor is this learning in danger of being lost; the bent of the antiquarian, and the interest of the keeper of records will preserve it.

The use of the English language, and of the common figures only, will save the time and trouble of the officers; a consideration of weight, in an office where, at this time, the receipt and issue is of above thirty millions each in the year.

As suggesting means for contracting the public expences is one great end of our institution, to which every act expressly points our attention, we enquired what saving would accrue to the public from this exemption of the accounts of the treasurer of the navy from the jurisdiction of the auditors of the imprest: to this end, we required from that office a list of the expences attending the passing the account of the year 1759, which had been under our consideration.

The list transmitted to us, contains fees to the amount of 1278l. 4s. 2d. of which the sum paid in the office of the auditor is 1091l. 9s. 6d. The auditor himself has a fee of 100l. a year; and at the rate of 20l. for every 100,000l. contained in the charge, deducting the balance in the preceding account. Hence, if these accounts are immediately withdrawn from the auditor, the saving will be, in his fees alone (omitting those to the deputy and clerks) 100l. for every year since 1761, that is, 2100l. and 20l. for every 100,000l. on above 70,000,000l. which are yet to pass his office (exclusive of what the voluntary charges of the treasurers may amount to in those years) that is, together, upwards of 16,000l. deducting a reasonable compensation for the trouble they have had in examining those parts of the accounts of the years subsequent to the year 1761, which have been

been delivered into the office. The annual ſaving for the future will depend upon the navy eſtabliſhment of the year.

Thus have we endeavoured, by ſuggeſting ſuch regulations as appear to us beſt calculated for the purpoſe, to remove the cauſes of delay that have hitherto retarded the accounts of the treaſurer of the navy.

The benefits intended to reſult from them are — to ſecure the public money from miſuſe; — to reduce the outſtanding balances for the navy ſervices; — to enable the treaſurer to end his buſineſs with his office, and to paſs his accounts with greater facility and expedition; and, ſhould he retire in diſguſt, to deprive him of the power of diſturbing the pay of the navy, by a refuſal to carry on the payment of the ſhips; — and, finally, to further the plan of œconomy, by lopping off ſome branches of expence.

The annual ſaving propoſed by the regulation does not appear very conſiderable; when compared with the ſupply of the year, it vaniſhes; but ſuch is the ſtate of the public finances, that ſavings comparatively minute are not to be neglected: to reduce an enormous public debt, indiſpenſably requires a ſyſtem of general œconomy; an œconomy co-extenſive with the receipt and expenditure of the public revenue, and that pervades every branch of both; and, though the ſavings in each branch, ſeparately conſidered, may, to minds accuſtomed to the contemplation of millions, appear beneath attention, yet of ſuch ſavings is compoſed an aggregate, that grows to an object, and conſtitutes the fund for redemption.

Powerful and effectual may be the operation of a principle univerſally diffuſed, and ſteadily adhered to; and upon ſuch an operation only depends the character of national juſtice, the ſupport of national credit, and the preſervation of the public welfare.

Every reform muſt proceed by degrees; it ſpreads wider and faſter, in proportion as regulations are formed, adopted, and carried into execution. The exigency of theſe times demands that every regulation, if approved, ſhould, as ſoon as it is formed, be applied to its proper object, that a ſtop may be put, as ſoon as poſſible, to every unneceſſary and improper expence. The weight of debt preſſes; and procraſtination both increaſes the preſſure, and more and more embarraſſes the means of relief: and, for this reaſon, we have thought it incumbent upon us not to defer our report until we had proceeded farther in the inveſtigation of the office of the auditors of the impreſt; but to ſubmit to the wiſdom of parliament the regulations that have thus far occurred to us, applicable to the office of the treaſurer of the navy, to the end that no advantage whatſoever, that can be derived from the execution of the important truſt repoſed in us by the legiſlature, may, by our neglect or delay, be with-held, for one moment, from the public.

Office of Accounts,
Surrey-ſtreet,
December 20th, 1783.

T. Anguish,	(L. S.)
A. Piggott,	(L. S.)
Rich. Neave,	(L. S.)
Sam. Beachcroft,	(L. S.)
Geo. Drummond.	(L. S.)

APPENDIX.

APPENDIX.

No. I.

The EXAMINATION of Mr. JOHN HUGHSON, taken upon Oath, the 4th and 5th of July, 1782.

THIS Examinant saith, that twice in every year, the first Friday after the last day of Hilary and Trinity terms, he, as clerk of the debentures in the office of the auditor of the receipt of the exchequer, makes out a general imprest roll, containing all the sums issued between those periods to persons upon account, with the names of the persons, and for what services issued, the warrants in pursuance of which the sums are issued, specify whether they are with or without account. The imprest roll contains those sums only which are directed to be issued on account either by the king's warrant, or by act of parliament. This roll is recorded in the pell office, signed by the deputy clerk of the pells, and sent to the king's remembrancer, in obedience to the act of king William, for the regulation of the exchequer. Though all these sums are directed to be issued on account, yet some of them are never accounted for, such as sums to pay salaries, or for small services performed.

This roll is wrote in an abridgement of the Latin language, and the figures are in general corruptions of the old text, now, as he believes, entirely out of use except in the exchequer; very subject to mistakes, and impossible to be cast up; the sums must all be reduced to common figures, before this roll can be made up. This mode of writing is very troublesome, both to the office and to persons who apply for money; most of the accounts must be made up twice, first in English and in common figures, and then many of them turned into Latin, and the sums entered in the text figures, and there are no characters to express very large sums; these figures are very seldom understood by the persons who are to receive the sums. It would save much time and trouble to the office, if the English language, and the common figures, were made use of.

JOHN HUGHSON.

T. Anguish,
A. Piggott,
Rich. Neave,
Sam. Beachcroft,
Geo. Drummond.

No. II.

No. II.

The EXAMINATION of ADAM MARTIN, Esq. taken upon Oath, the 8th, 9th, and 10th July, 1782.

THIS examinant saith, that states of all the accounts passed in the office of the auditors of the imprest, and of all the money received into and issued out of the exchequer, are, or ought to be, as he apprehends and believes, inrolled in the office of the king's remembrancer.

Upon the final account of the treasurer of the navy, and of the paymaster general of the forces, those persons to whom money has been issued upon account, and who have not accounted, appear to be returned *Insuper*; against which persons, process of *Distringas ad Computandum* ought to issue.

In every year's account of those officers, there appear to be insupers; but the proper officer cannot well distinguish upon what insupers process ought to issue; for it may appear in a subsequent year's account, that the persons so returned *insuper* have accounted.

Where special process issues against accountants, it is always by particular directions of the revenue boards, signified by their solicitors: this process is by *Scire Facias*, or by immediate extent. There is no general process, that he knows of, to compel persons to account, except the *Distringas ad Computandum*; and in some instances, where the debt has been in danger, a *Capias ad Computandum* has issued, by order of the court of exchequer, upon special application made for that purpose.

ADAM MARTIN.

T. Anguish,
Richard Neave,
Samuel Beachcroft,
George Drummond.

No. III.

The EXAMINATION of Mr. ALEXANDER BENNETT, taken upon Oath, the 9th July, 1782.

THIS examinant saith, that he is one of the sworn clerks in the office of the king's remembrancer in the exchequer; he executes the business of the first secondary, who is rendered incapable by his infirmities.

Twice in every year an imprest roll is sent from the receipt of the exchequer to the office of the king's remembrancer; it appears to contain the names of the persons to whom sums have been imprested upon account during the preceding half year: it is not usual to issue process *ad Computandum* against any person named in this roll. There comes likewise to this office every half year, a certificate from the office of the auditors of the imprest; he usually examines this certificate with the deputy auditor, and from him receives information against what persons named in the certificate process should issue. If the accounts are very ancient, or if they are depending and prosecuting, they are not put in process. Where the accounts are of late years and not prosecuted, and the accountants have had a reasonable time for accounting, process issues against them;

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this process is a writ of *Distringas ad Computandum*. To this writ, issued to the sheriffs of London and Middlesex, where the great accountants in general reside, and where all accountants are supposed to reside, unless otherwise described, is annected a voluminous bundle of schedules, many of them of a very ancient date; these schedules contain, among other things, the names of the accountants, and most of them the sums for which they are to account.

Every half year the returned writ of *Distringas* is taken off and filed with those schedules, in which the purport of the writ has been satisfied; the rest, with the addition of those names taken from the last imprest certificate, are annexed to a renewed writ, and issued to the sheriffs. The sheriff usually makes a *nihil* return to this writ; and he does not recollect ever to have seen any other return, unless where the sheriff was specially directed upon his apposal. After this writ and schedule are returned into the office, the sheriff is apposed in the court of exchequer, the new schedules are read over, and the sheriff questioned before a baron, upon his oath, relative to the execution of that writ; his answer is usually agreeable to his return. Sometimes the baron, of his own motion, directs the sheriff, in particular cases, to return issues to a certain amount; and, in that case, the sheriff alters his return, and endorses upon the writ the issues directed, which are transmitted to the office of the pipe, where he is charged with those issues, and levies them, as he apprehends, by process from that office.

ALEX. BENNETT.

T. Anguish,
Richard Neave,
Samuel Beachcroft.

No. IV.

GEORGE the third, by the grace of God, of Great Britain, France, and Ireland, King, Defender of the Faith, &c. to the sheriffs of London and Middlesex, greeting. We command you, that you omit not for any liberty, but enter the same, and distrain the several persons in the several schedules annexed named, by all their lands and chattles in your bailiwick, so that they, or any for them, do not intermeddle therewith, until we otherwise command you, and that you answer to us the issues of the said lands, so that you may have their bodies before the barons of our exchequer, at Westminster, in fifteen days from the day of Easter next, to account to us for the several sums of money charged on them in the said schedules, and that you then have there this writ. Witness Sir John Skynner, knight, at Westminster, the twelfth day of February, in the twenty-second year of our reign, by the state of the accounts, and by the barons.

HERVEY.

The several persons in the several schedules hereto annexed, have not, nor hath any or either of them, any lands or chattles in our Bailiwick, where or by which we can distrain them or either of them, as within we are commanded; nor are they or either of them found in the same.

The answer of { WILLIAM GILL, Esq. and WILLIAM NICHOLSON, Esq. sheriffs.

The

The several persons in the several schedules hereunto annexed, have not, nor hath any of them, any lands or chattels in my bailiwick, where or by which they can be distrained, as I am within commanded; nor are they or any of them found in the same.

The answer of { WILLIAM GILL, Esq.
WILLIAM NICHOLSON, Esq. sheriffs.

No. V.

The EXAMINATION of JOHN BENSON, Esq. taken upon oath, the 27th August, 1782.

THE examinant saith, that he is principal clerk in the office of the sheriff of Middlesex; he has been in this office thirty-three years. It is a branch of his business to issue warrants for the execution of process, and to make returns upon such process.

After every issuable term, process of *Distringas ad Computandum*, with a large bundle of schedules annexed, is sent from the office of the King's remembrancer to that of the sheriff. He does not remember any warrant ever issued by the sheriff for the execution of this process. This writ is returned of course in the term in which it is made returnable, and a *Nihil* endorsed upon it; and this has been the practice ever since he has been in the office, except in a very few instances, where the court of exchequer have compelled the sheriff to return issues; and he remembers only one instance where the issues were drawn down to the pipe and levied. When the day for the apposal of the sheriff of Middlesex is appointed by the barons of the exchequer, the sheriff gives notice to certain officers in the several offices through which the accounts of the persons named in the schedules must pass, that they may attend and give such answers as may be necessary respecting the accounts of the persons in their respective departments; these officers generally attend, and give answers to such questions as are put to them by the court.

JOHN BENSON.

T. Anguish,
A. Piggott,
Richard Neave,
Samuel Beachroft,
George Drummond.

No. VI.

The EXAMINATION of JOHN BRAY, Esq. taken upon oath, the 28th June, 3d and 10th July, and 7th August, 1782.

THIS examinant saith, that he came into the office of the late William Aislabie, Esq. one of the auditors of the imprest, in the year 1745, and continued there until August 1781; he was appointed to the office of deputy auditor, by Mr. Aislabie, in November 1775, and executed that office until his

death, in May 1781; after which, he continued deputy alone until the 18th of July 1781, and jointly with Mr. Deare, until the beginning of August, when he resigned.

The deputy auditor is appointed, during pleasure, by an instrument under the hand and seal of the auditor, which deed is enrolled at the exchequer, the deputy is presented by the auditor to the lord chief baron of the exchequer, and is sworn into his office before him.

He does not recollect that Mr. Aislabie ever executed any part of the business in the office, the whole of it is transacted by the deputy and clerks. The office, when he first came into it, consisted of the auditor, the deputy, and five clerks, some extra clerks have been since added upon an increase of business. All the clerks hold their places during pleasure, by the verbal appointment of the auditor.

The business of the auditor of the imprest is executed in two separate distinct offices, by two auditors, each having a deputy and clerks under him, independent of each other. Both deputy auditors sign the half yearly certificate of accounts depending in the two offices.

The accounts audited in this office are of two kinds, ordinary and extraordinary: the ordinary accounts are prepared, made up, and presented to the treasury for declaration, by virtue of the authority given to the auditor by his letters patent the extraordinary accounts are prepared, made up, and presented to the treasury for declaration, in pursuance of a state of those accounts being first made up and presented to the treasury for their approbation and allowance, and in pursuance either of the king's or treasury warrant, obtained in consequence of such allowance, directing the auditor to prepare, make up, and present for declaration the said accounts conformably to that state. The accounts and vouchers are examined previous to the making up and presenting the states of them to the treasury He does not know the exact distinction between those accounts which require the king's warrant, and those which require the treasury warrant only: the accounts of governors and of quarter-masters general, are usually passed by the king's warrant, the accounts of contractors by a treasury warrant only. Every accountant either produces, or ought to produce, a charge upon himself for all the sums he is to account for, and by what means they came into his hands The charge consists of all sums either imprested to him from public offices, or received by him from other persons, or by other means subject to account.

There comes every half year, after the issuable terms, from the king's remembrancer, to the offices of the auditors of the imprest, the general imprest roll made out at the exchequer, containing sums issued during that period, and the names of the persons to whom issued. This roll informs the office what persons are become accountable, and for what sums, but he does not know or believe that the auditors have any power to compel these or any other persons, to whom money has been issued, to produce their accounts to the office, but frequently application has been made to the accountants to expedite their accounts.

In every year's account of the paymaster general of the forces, credit is given to him for all the sums issued by him, by proper authority, to persons upon account. The accounts likewise of the navy, ordnance, and other accounts, give notice to the office of persons to whom money has been issued, and who are subject to account.

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Soon after every issuable term, a general certificate of all the accounts depending in the office is made out, and one copy is sent to the Treasury, and one to the king's remembrancer, in order that process may issue against defaulters, according to the course of the exchequer, as is specified in this certificate: in this certificate are inserted some accounts of a very ancient date; but he does not apprehend that the auditor has any authority to leave out of the certificate the names of any accountants to the crown which have been once inserted, unless their accounts are passed.

He has always understood that every person who receives public money on account, is liable, and ought, to pass his account of that money in the office of the auditors of the imprest, except exempted by proper authority, and except persons who receive money from the treasurers of the navy and ordnance (in which cases the treasurers themselves clear the imprest, made either in their own or in former treasurerships) and except persons who receive inconsiderable sums in other offices, and account in those offices.

It is the practice for the treasurer of the navy, the paymaster general of the forces, and the treasurer of the ordnance, and all public officers and offices that have a continuance, to pass their accounts, which are in general annual, alternately in each office. Before a year's account is passed, the declared account of the preceding year is inspected, and the entries examined, in order to prevent double credits.

In the case of extraordinary accounts, it is, as he believes, at the option of the accountant to which of the two offices he will carry them; but it is in the power of the treasury, as he apprehends, to direct which office shall audit them. There are some accounts which both offices join in auditing, as the bank and South-sea company.

JOHN BRAY.

T. Anguish,
A. Piggott,
Richard Neave
Samuel Beachcroft,
George Drummond.

No. VII.

The EXAMINATION of CHARLES HARRIS, Esq. taken upon Oath, the 12th, 15th, and 19th July; 9th, 13th, and 14th August, 1782.

THIS examinant saith, that he is one of the deputy auditors of the imprest, in the office of Lord Mountstuart. That the last declared account of a treasurer of the navy, is the account of the late George Grenville, Esq. for one year, ending 31st December 1759; this account was examined, drawn, prepared, and presented for declaration in the office now Lord Mountstuart's, and was declared in February last.

The accounts of the treasurer of the navy are audited in the following manner: the treasurer sends from time to time to the office of the auditor, sections of his navy and victualling ledgers; the navy sections contain the payments for the ordinary and extraordinary naval services, and for the sick and wounded service; the victualling sections contain the payments for the victualling services.

At

At the bottom of each page, or of the last page, where the entry of a bill takes up more pages than one, three commissioners of the navy sign their names. The ledger books, thus subscribed, are taken and allowed by the auditors as a sufficient voucher for all the payments contained in those pages, and therefore no vouchers for these payments are sent from the navy office. This allowance of payments without the production of the vouchers, is in consequence of a writ of privy seal, procured by every treasurer of the navy soon after his appointment; which writ directs the auditors and other officers of the exchequer, to pass and allow the payments so subscribed as entered in the ledgers. Where the article contains a computation, that computation is examined by the clerks, and where the payment consists of various items, they are computed and added. After the sections of a year are received at the office, the treasurer transmits thither, the abstracts of those ledgers; these abstracts are an index, containing all the payments to the particular persons, under heads, ranged alphabetically; the articles in the ledgers are compared with these abstracts; an arrangement is made of some of them, different from that in the navy abstract. Where one man receives various sums at different times for the same service, the entries of those payments are not placed together in the navy abstract, but in the abstract made in the auditors office, they are collected together, and by that means become a check upon the navy abstract; this is the principal difference between the two abstracts.

The navy abstract for the accounts of the year 1759, was received at the auditors office the 20th of March, 1780. There are a few other articles inserted in every year's ledger, called extra payments, being additional salaries, pensions, or allowances, paid out of money arisen by the sale of old stores, by virtue of warrants under his majesty's royal sign manual; these warrants are directed to the treasurer of the navy, authorizing him to pay the sums therein-mentioned, during pleasure, they are enteted in both the offices of the auditors, and, with the receipts of the parties or their assigns, are the vouchers for the treasurer; these receipts are produced at the auditors office, and are not subscribed by the commissioners of the navy, and are the only original vouchers for a discharge, that are produced by the treasurer to the auditor. The other payments are allowed by virtue of the privy seal. The entry in the ledger, for the payment of a ship's book, contains one total sum, paid to the commander and other officers, and mariners, for their wages, for the time of their respective services, during a certain period, and refers to the ship's book remaining in the navy office, containing each man's name, quality, time, and money; the ship's book is not produced to the auditor. These entries in the account of the year 1759, amount to about two hundred and forty, so that it would be hardly possible for the auditor to examine the payments made in the ship's book. The like difficulty and labour would occur in examining into the payments of the yards, hospitals, sick quarters, and half-pay lists, the books and list of which remain in the navy office. The sections containing these entries, are all subscribed by the commissioners of the navy. These heads comprehend the whole discharge in a year's account of the treasurer of the navy, except the article of fees, and except it is a final account, which contains other payments.

The charge upon the treasurer consists of the balance due upon his last account, the imprest roll, and his voluntary charge; the imprest roll contains all the sums issued to him out of the exchequer during the period of his account;

this roll he procures from the exchequer, and brings to the auditors office; it is the instrument that charges him with that sum. The voluntary charge consists of, either the sums received by him upon various different accounts; or, deductions made by him in his payments; this charge is subscribed by three or more commissioners of the navy, but for the truth of it, reliance is had upon the oath (or attestation in the case of a peer) of the treasurer, or his representative.

The following payments are inserted in the final account: lists of arrears of wages, half pay, and of other arrears due in former treasureships, assigned tickets, two months advance money, bounty to chaplains, and other lists; the amount of each of these lists is entered in the navy-ledger, subscribed by three commissioners, and in consequence of that signature, these payments are allowed in the auditors office without any other examination. At the end of a final account is added, a list of the several persons who remained accountable at the time of the determination of that account, for money imprested to them for the service of the navy, victualling, and sick and wounded, with the sums, and the dates of the bills. This list is sent from the treasurer, signed also by three commissioners; payments in it are arranged irregularly, but for the convenience of clearing them, they are altered in this office to an alphabetical arrangement; this completes the final account; in a long treasureship this list is very numerous. The errors discovered by this office, in the account of the year 1759, above mentioned, were double credits to the amount of 81l. 10s. with which the auditor surcharged the treasurer; they were discovered by means of the different arrangements made in the auditors office; the other errors in this account were but trifling. The accounts are in general sent very correct from the treasurer's office.

The year's account is made out in the auditors office, from the ledgers and abstracts, in the following manner: the first charge is the arrears remaining in the hands of the treasurer at the foot of his last account; the next is the money received by him from the exchequer: this is an English translation from the imprest roll, which is in Latin, but retaining the Latin description of the term in which each sum is issued. The next is the voluntary charge, the first part of which is the imprests in former treasurerships, cleared within the time of the account; it is copied from the voluntary charge, except transposing the articles to the order of time in which the original bills were issued. All the sums composing the other parts of the voluntary charge, are taken from the abstract; the totals only are entered, after examining them, and seeing that they are truly cast up; this comprehends the whole charge, except there should be any surcharge arising from errors in the account.

The next is the discharge. In that part that belongs to the navy, each article in the ledger is examined with the entry of that article in the abstract; the total sums under each head in the abstract abstracted, are entered in the account, except the following heads, every article of which is entered particularly in the account: salaries, pensions, rewards and bounties, rent, disbursements, entries of ships books, sick and wounded, and extra payments. It has been the usage of the office to particularize these articles, as in some of these heads it enables them to see that the same payments are not credited in former accounts. These articles are not entered in the account in the same order in which they stand in the abstract, but in such order as appears most convenient to the auditor. The same method is pursued in that part of the discharge which belongs to the victualling:

the only heads which are particularized in this part of the account, are salaries, rent, workmanship, and extra payments.

Two parts of an account of every year are made up in the auditors office; one on paper, called the declaration; the other on parchment, called the account. The balance stated by the auditor is compared with the balance of the accountant; a short state of the account is drawn up in the office, and sworn to by the accountant, or attested, if a peer, before the barons of the exchequer, or commissioners appointed by them; the declaration and account are both signed by the deputy auditors, and presented to the treasury for declaration; the chancellor of the exchequer, and two other lords of the treusury, sign their names, and then the chief baron adds his name; the declaration is preserved in the office of the auditor; the account is carried to the offices of the king's remembrancer, the treasurer's remembrancer, and then to the pipe office, where it remains.

The fees for passing this account of the treasurer of the navy for the year 1759, amounted to 1278l. 4s. 2d. which sum is paid by the public.

In the final account, the list of insupers is taken from the list transmitted from the pay office; but they are entered upon the account in an alphabetical order, that all the sums imprested to the same person may be brought together, and for the convenience of clearing them in the subsequent accounts. The treasurer, in his final account, has credit for all the sums that have been advanced by him upon account, and not cleared during his treasurership; and the several persons to whom those sums have been advanced, are returned accountable for them. In general, the sections and abstract are examined soon after they are received, unless the office is engaged in other business. As soon as all the papers necessary to complete an account are sent in, it is then made up and finished as soon as possible: when any doubts arise, the queries and observations are sent to the accountant to be answered; the finishing the account is of necessity delayed until answers are returned to the office.

The sums in the ingrossed accounts are expressed by characters used in the exchequer: they are inconvenient; there are some high numbers for which there are no specific characters, such as millions, which are expressed by the characters of numbers of hundred thousands: where they are to be added together they must be taken out, and entered in common figures; and few persons, except those who are used to them, are able to understand them. The grand total sums are wrote upon the uccount in small common figures, as well as in the exchequer characters. It would, as he apprehends, save time and trouble, were they wrote in common figures only.

In making out the general imprest certificate, the rule is to insert the names of all those persons whose accounts are depending in the office, and the state in which they are; when once inserted, they cannot be left out until the accounts are declared. Though the office has knowledge, from the half-yearly imprest roll, what sums are issued upon account from the exchequer, yet the auditor has no power to compel those accountants to bring in their accounts.

CHARLES HARRIS.

T. Anguish,
A. Piggott,
Richd. Neave,
Geo. Drummond.

No. VIII.

No. VIII.

WRIT of PRIVY SEAL, authorizing the Right Honourable GEORGE GRENVILLE, Treasurer of the Navy, to pass his Accounts, although the Accounts of former Treasurers remain unpassed.

GEORGE the second, by the grace of God of Great Britain, France, and Ireland King, Defender of the Faith, &c. to the commissioners of our treasury, chamberlains and barons of our exchequer now being, and to the high treasurers, commissioners of our treasury, chamberlains and barons of our exchequer, which hereafter shall be, and to the auditors of the imprests now and for the time being, and to all other officers of the court and receipt of the exchequer, whom it may concern, greeting. Whereas our right trusty and well-beloved counsellor George Grenville, Esq. treasurer of our navy royal and marine affairs, hath humbly besought us to grant him our letters of privy seal, for authorizing him to pass his accounts of all the money which he hath received, or shall receive, or which hath or shall come to the hands of him, or of his ministers and agents, for the service of our said navy, although the accounts of any former treasurers of the navy do or may remain undeclared or undetermined; which seems unto us very reasonable, as well for the satisfaction of us, that the money imprested to the said George Grenville, for the service of our said navy, hath been really expended and disbursed by him in that service, as for the procuring his discharge and quietus in the exchequer for the same: our will and pleasure therefore is, and we do hereby authorize and require you, and every of you, and all others who are and shall from time to time be concerned herein, to proceed in the passing, auditing, and declaring of the accounts of the said George Grenville, as treasurer of our navy, of all and every sum and sums of money which he hath received, or shall receive, for the service of our navy royal and marine affairs, notwithstanding any preceding account or accounts of former treasurers of the navy are not passed and declared: wherein our said treasurer is to be charged with such supers and imprest bills only as have been cleared within the time of his accounts, and whereof he shall have received allowance in his said accounts, which are to be particularly expressed in the front of his ledger books of accounts, to be delivered to the auditors of the imprests from time to time, as his voluntary charge, and to be signed by three or more of the principal officers and commissioners of our navy, expressing the time when, and the persons to whom, and for what service, the monies therein specified were so imprested. And our farther will and pleasure is, that, according to the usual practice of the office of our navy, our said treasurer of our navy shall have full allowance in his account of and for all and every the sum and sums of money mentioned in his said ledger books of accounts to be by him, his agents and ministers, issued and expended in and about the service of our navy royal and marine affairs; which said ledger books our said treasurer of our navy is hereby required to prepare and exhibit in the first place to the commissioners of our navy, from time to time, to inspect and examine, and if need be, to correct, alter, and amend such errors and mistakes as may happen therein. And the said commissioners of our navy, or any three or more of them, are hereby directed, authorized, and required to accept and take from our said treasurer of our navy the said ledger books of ac-

counts so to be prepared by him, and to use their utmost care and diligence in examining thereof from time to time; and having so examined, and, if need be, also corrected and amended the same, they our said commissioners, or any three or more of them, are hereby required to sign and subscribe to every page thereof; and the said ledger books so subscribed shall be taken and allowed a sufficient warrant and voucher to all and every the auditor and auditors, and all other our officers of the exchequer, to make and give full allowance of all and every the payments and sums of money therein contained and mentioned to be paid in and about the service of our navy. And we do hereby require you the commissioners of our treasury, chancellor and under treasurer and barons of our exchequer which hereafter shall be, the auditors of our imprests, and all other officers and ministers of our exchequer who are or may be any wise concerned, to allow, pass, and declare the said account and accounts of the said George Grenville, as treasurer of our navy, without any farther or other warrant from us, our heirs and successors, notwithstanding any other or former practice some time used to the contrary; and these our letters shall be your sufficient warrant and discharge in this behalf. Given under our privy seal at our palace of Westminster, the fourth day of March, in the thirtieth year of our reign.

Examined, PETER MICHAEL MORIN, Deputy.

No. IX.

The EXAMINATION of Mr. OSBORNE STANDERT; taken upon Oath, the 17th of July 1782.

THIS examinant saith, that he is chief clerk to the controller of the accounts of the treasurer of the navy; it is his business to examine some of those accounts previous to their being sent to the office of the auditors of the imprest.

About twelve or fourteen months after the expiration of the year, and sooner when there was less business in the office than at present, the treasurer sends to the office of the controller of his accounts, his complete ledger of bills paid by him in that year, for the ordinary and extraordinary naval services, with a duplicate: The first step is to examine the entries of the bills in this ledger with the entries of the same bills in the assigning book; after this is done, the treasurer sends the bills themselves as his vouchers for his payments; these bills are examined both with the ledger and duplicate, in conjunction with a clerk from the treasurer's office; but neither the computations nor the additions in each bill are examined in this office, nor is it necessary, for every bill is checked, at least twice, before it is issued in the office of the controller of the navy. The ledger is then laid before the navy board, and each page, or the last page where the entry of a bill takes up more pages than one, is subscribed by three commissioners of the navy, which subscription is an authority to the auditors to allow the entries without the vouchers; the ledger thus subscribed is sent back to the treasurer, and the vouchers, with the duplicate, remain in the office. The sections of the payments for the sick and wounded service are likewise sent about the same time to this office, but they are not examined there, they are transmitted to the sick and wounded office, to be examined in the same manner by them; after they are

returned they are compared with the vouchers, and subscribed by the navy board, and those vouchers also remain in this office.

The annual charge against the treasurer consists of the sums issued to him from the exchequer, and his voluntary charge; he is charged with the money from the exchequer by the account of his receipts, which he transmits to the navy board immediately after he has received them, and by a monthly account sent to the navy board from the exchequer, containing all the sums imprested to him during that month; the voluntary charge consists of three parts; one made out in the cashier's branch, another in the pay branch, and another in the victualling branch: The first is the only one examined in this office, and consists of imprests cleared in former treasurerships; of money arising from the sale of old stores; of abatements from bills; and of money received from his successor: This voluntary charge is sent to the office for examination next after the ledger, but does not come until a long time afterwards; it would be useless to send it before the whole can be compleated, for the auditor must have the whole together, and that part relating to the pay branch cannot be compleated until the ships' books are made up for that period. Every item in this voluntary charge is checked by some previous entry made in this office; the voluntary charge relating to the pay branch is examined in the office of the controller of the navy, and that relating to the victualling branch, as he apprehends, in the office of the controller of the victualling.

After the voluntary charges are all examined, an abstract is made of the articles they consist of, joined to the account subscribed by the navy board, and sent back to the treasurer's office. The sections for the payment of the ships' books, yards, and half pay, are the next accounts that are sent from the treasurer; his clerk produces the books themselves, and the total amount of each book is compared with the entry relating to that book in the sections: the books themselves are not examined in this office, having been previously examined elsewhere. These sections are then subscribed by the navy board, and returned to the treasurer. This completes every year's account as far as relates to the examination in this office, except the final account, to which is annexed the insuper; this insuper contains the names of all the persons to whom bills have been imprested and not cleared during his treasurership, with the amount of each bill. This charge insuper is the last act of the final account; it is examined in this office with the imprest ledger, in which every one of these bills is entered: This account, after examination, is cast up to a total, signed by the navy board, and then returned to the treasurer.

The treasury warrants, authorising the treasurer to make extra payments out of money arising from the sale of old stores, are entered in the office of the controller of his accounts, and remain with the treasurer; the receipts for those extra payments are not produced in this office, but he certifies the payment of them, from time to time, in his account current, upon which he has credit for them in his account with the navy board.

OSBORNE STANDERT.

T. Anguish,
Rich. Neave,
Geo. Drummond.

No. X.

The EXAMINATION of Mr. WILLIAM PAYNTER; taken upon Oath, the 26th July 1782.

THIS examinant saith, that he is chief clerk in the ticket office, which is one branch of the office of the controller of the treasurer's accounts; the other branch is the bill office. One of the books belonging to every ship is sent to this office; it contains the names, the times of service, the defalcations, and the full wages, of every person belonging to that ship. All these sums are examined and checked in this office, and a clerk attends with this book whenever the ship is paid or recalled.

W. PAYNTER.

T. Anguish,
Rich. Neave,
Sam. Beachcroft,
Geo. Drummond,

No. XI.

The EXAMINATION of Mr. BENJAMIN HOLL, taken upon Oath, the 22d July 1782.

THIS examinant saith, that he is chief clerk to the controller of the navy, in the branch for the payment of seamen's wages. It is in his department to examine that part of the voluntary charge of the treasurer of the navy that is made out in the paymaster's branch. This voluntary charge consists of abatements on ships books, yard books, and half-pay lists. The articles in this charge are taken from entries made in a ledger kept for that purpose, and those entries are taken from the ships' books themselves. In every ship's book the entries of the wages due to each person, with the abatements and the sums actually paid, are calculated and examined in this office. Every ship has three books; one in the treasurer's office, another in the controller of the navy's office, and another in the office of the controller of the treasurer's accounts.

When a ship is paid, a clerk out of each of these offices attends, with the book that belongs to his office; these clerks are a check upon each other. The books are made up together, and compared to see that they agree; after they are made up, the voluntary charge, collected out of all the books made up in a year, is sent to this office from the treasurer; the entries are examined with the ledger in this office, and, if correct, the charge is returned to the pay office. The full sum to be allowed the treasurer for the pay of every ship, is entered at the end of that ship's book which is kept in his office; that sum having been first examined in the office of the controller of the navy, and in that branch of the office of the controller of the treasurer's accounts called the ticket office; this entry is subscribed by three commissioners of the navy, and is transcribed into a section of the treasurer's accounts.

BENJAMIN HOLL.

Thomas Anguish,
Samuel Beachcroft,
George Drummond.

No. XII.

The EXAMINATION of Mr. THOMAS DAVIES; taken upon Oath, the 24th and 30th July 1782.

THIS examinant saith, that he is chief clerk to the controller of the navy, in his office for bills and accounts; this is one branch of the controller's office, the other is that which relates to the payment of seamen's wages.

All bills for the ordinary and extraordinary services of the navy, paid by the treasurer, are made out and examined in the office of the controller of the navy; except imprest bills, free gifts to surgeons, bounties to widows and orphans of officers and men slain in battle, which bills are made out in the office of the clerk of the acts; and except some bills for stores delivered, and works carried on at the yards, these last bills are made out at those yards, sent to the controller's office, and there examined. All the bills that are made out in, and pass this office, are made out by one clerk, and examined by another; those made out in the yards are examined by two clerks in this office.

After the bills are examined, they are always signed by three commissioners of the navy; and those bills which are to be paid in course are delivered to the proprietors, or their order; the other bills, which are called ready-money bills, are sent to the office of the controller of the treasurer's accounts, to be assigned for payment. Every bill paid by the treasurer, in whatever office made out, is first registered in this office.

T. DAVIES.

T. Anguish,
Rich. Neave,
Samuel Beachcroft,
Geo. Drummond.

No. XIII.

The EXAMINATION of Mr. ROBERT GREGSON; taken upon Oath, the 26th July 1782.

THIS examinant saith, that he is chief clerk to the clerk of the acts, who is one of the commissioners of the navy: In this office are made out all imprest bills, bills for bounties, and free gifts. The usual course is, for these bills to be made out by one clerk and examined by another, except where a second examination is unnecessary, as in cases where the calculation is by a table, or where the subsequent imprest bills are the same as the first. As soon as the bills are made out and examined, they are signed by three commissioners, and then sent to the controller's office to be checked and registered; the imprest bills are very numerous; and were there to be any mistakes in them, such mistakes must be discovered, and would be corrected when the final bill is made out.

ROBERT GREGSON.

T. Anguish,
Richard Neave,
Samuel Beachcroft,
George Drummond.

No. XIV.

No. XIV.

The EXAMINATION of Mr. Joseph Poole; taken upon Oath, the 31st July 1782.

THIS examinant faith, that he is chief clerk to the controller of the victualling accounts, who is one of the commissioners of the navy. Every month a register of all the victualling bills made out and issued during the preceding month, is sent from the office of the accountant for cash in the victualling office, to the controller of the victualling accounts; the bills contained in this register are entered in a ledger kept for that purpose. Every fortnight the treasurer of the navy sends to this office an account of all the victualling bills paid by him during that time; to the entry of these bills in the office ledger is added, and taken from that account, the time when paid, and the initial letters of the name of the treasurer that pays them. Every month a list of the assigned bills is sent to this office from the assigning office, which is one of the branches of the victualling office; from this list an entry of the date of the assignment, and the number, is added to the entry of each bill in the ledger. The victualling ledger, with a duplicate and with the bills themselves, are sent to this office from the treasurer; the entries in the ledger, and the duplicate and the bills, are both examined with the entries in the office ledger; the year in which the bill is brought to account, the current number of the section, all abatements and imprests, are entered in the office ledger opposite to the bill. After this examination, the controller of the victualling, the chief clerk in his office, and a clerk from the pay office, examine together the original ledger with the duplicate and bills. The original is sent to the navy board, to be signed by three commissioners; the duplicate and bills are kept in the office, the names of the commissioners of the victualling being erased from the bills: Afterwards the treasurer sends to this office his voluntary charge, with a duplicate, two species of which are, imprests cleared, and abatements from bills; these are examined with the office ledger, the original is sent back to the pay office. Every month there comes to this office from the assigning office, an account of all the sums received by the treasurer during that month, which comprehends the sums arising from the sale of old stores, fees of oxen, and decayed provisions; these are a part of his voluntary charge, and are checked in this office by the accounts above mentioned.

To the final account of a treasurer is added the imprest list, containing the bills for sums issued upon account; this list is examined by the office ledger, and sent to the navy board to be signed, and a duplicate is kept in this office. A duplicate of a complete victualling ledger is bound up and preserved in the office.

JOSEPH POOLE.

T. Anguish,
A. Piggott,
Richard Neave,
Samuel Beachcroft,
Geo. Drummond.

No. XV.

No. XV.

The EXAMINATION of Mr. Denham Briggs; taken upon Oath, the 2d Auguſt 1782.

THIS examinant ſaith, that he is the accountant for caſh in the victualling office. All victualling bills whatever paſs through his office; the greateſt part of them are made out there: The vouchers from whence a bill is formed, are checked by three perſons in the office, and after it is made out is examined by two perſons, and then an abſtract of it is entered in a regiſter kept in the office for the purpoſe of regiſtering all the bills that paſs through it; beſides which, every bill is copied into another book. The bills that originate in other branches of the victualling office, are ſent to this office to be regiſtered; they are not examined, being preſumed to have undergone a ſufficient examination in the offices where they are made out. Many bills originate at the out ports, all of which are ſent to this office, and are examined by two perſons before they are regiſtered. All bills, after being regiſtered, are ſent to the victualling board, to be ſigned by three commiſſioners, and are then delivered out to the perſons entitled.

DENHAM BRIGGS.

T. Anguiſh,
A. Piggott,
Rich. Neave,
Sam. Beachcroft,
Geo. Drummond.

No. XVI.

The EXAMINATION of Mr. William Sayer; taken upon Oath, the 5th Auguſt 1782.

THIS examinant ſaith, that he is chief clerk for clearing impreſts, which is one of the branches of the victualling office. All perfect bills for clearing impreſts (except impreſts in courſe, which are made out in the office of the accountant for caſh) are made out in his office; the perſons entitled, bring to this office ſtated accounts of the ſums they have received and paid: Theſe accounts are delivered in upon Oath, they are firſt examined by one or more clerks, then checked by himſelf, and laid before the victualling board: If approved of, he, by the direction of the board, makes out a perfect bill for the whole ſum received by the accountant; and if he has not expended the whole, he is directed by a letter from the board, to pay the balance into the hands of the treaſurer, which is clearing his impreſt. This bill is then delivered to the clerk for keeping the charge upon the treaſurer.

WILLIAM SAYER.

T. Anguiſh,
A. Piggott,
Geo. Drummond.

No. XVII.

The EXAMINATION of Mr. JOHN SMITH; taken upon Oath, the 6th August 1782.

THIS examinant faith, that he is chief clerk for keeping the charge on the treasurer of the navy, and assigning bills upon him for payment; this is one of the branches of the victualling office. It is his business to keep an account of all money certified to be received by the treasurer on the head of the victualling. When money is paid to him from the exchequer, his cashier certifies to this office the sum received, distinguishing the services to which it is allotted. When any of the sums contained in that part of the voluntary charge of the treasurer, which consists of money to be paid in, are directed by the board to be paid to him, the letter directing that payment is brought to his office, and there entered in a book kept for the purpose of entering the whole voluntary charge of the treasurer; this letter is signed by three commissioners, and sent to the treasurer. Two other heads of the voluntary charge are, abatements from bills, and imprests cleared in other treasurerships. All bills issued for the victualling service, are entered in a register kept in the office of the accountant for cash, and, except such clearing bills as are not brought for assignment, are abstracted into an assigning book kept in this office. Each entry contains, amongst other things, the amount and the abatements of all kinds, one kind of which is the imprests cleared; by these means he comes at the knowledge of every article in the voluntary charge. The payments directed by the letters of the board, are not always made to the treasurer; but that this office may have knowledge what sums have been actually paid to him, his cashier makes out two accounts for every month, of all his receipts and payments, which accounts are sent to this office; he makes out, and gives in to the victualling board, a monthly account current of all the receipts of the treasurer and assignments upon him for payments, and payments by him without assignments, which account is entered in a book called the monthly account book, kept for that purpose in this office, and is transmitted to the navy board. Before the treasurer passes his accounts, he sends to this office his voluntary charge; that part of it consisting of the monies paid in, is examined with the monthly account book, and the abatements and imprests cleared, checked by the voluntary-charge book kept in the office; it is then carried to the board, signed by three commissioners, and delivered back to the treasurer.

Upon a final account, the treasurer sends to this office his account of insupers; all imprest bills are entered in a book called an imprest ledger, which is formed from the assigning book; by this ledger the insuper account is examined, then sent to the board, signed by three commissioners, and returned to the treasurer.

JOHN SMITH.

T. Anguish,
Rich. Neave,
Geo. Drummond.

No. XVIII.

The EXAMINATION of Mr. NATHAN CROW; taken upon Oath, the 23d August, 1782.

THIS examinant ſaith, that he is chief clerk to the commiſſioners of the ſick and wounded. The contracts for furniſhing proviſions and neceſſaries are made by the commiſſioners, and kept in their office. The bills and accounts, with the certificates of the proper officers, that the contracts have been performed, being received at this office, are examined with the original contracts, computed and caſt up by two of the clerks, after which the bills for payment are made out, and are entered in two books, one called the liſt book, the other the aſſigning book, and ſent to the board to be ſigned by two or more commiſſioners, and then delivered to the perſons entitled

A daily liſt of all the bills aſſigned upon the treaſurer for payment, is made out from the liſt book, and ſent to him, that he may know the demands upon him for that ſervice.

Before the treaſurer paſſes his accounts, the ſections, containing entries of the bills for the ſick and wounded ſervice, are ſent from the navy office to this office, and examined with the aſſigning book; in which book are then entered the number of the bill, and the time it was paid; the ſections are marked as examined, and returned to the navy office.

If there is any abatement from the bill, it is diſcovered from the entry in the aſſigning book; and the ſum abated is inſerted in the margin of the entry of that bill, in the ſick and wounded ſection.

NATHAN CROW.

T. Anguiſh,
A. Piggott,
Sam. Beachcroft,
Geo. Drummond.

No. XIX.

The EXAMINATION of GEORGE SWAFFIELD, Eſq. Caſhier of the Victualling in the Office of the Treaſurer of the Navy; taken upon Oath, 28th, 30th Auguſt, and 3d September, 1782.

THIS examinant ſaith, that, as ſecond in the caſhier's branch, he collected together all the materials for the account of Mr. George Grenville, as treaſurer of the navy for the year 1769, and tranſmitted what belonged to the navy to the office of the auditors of the impreſt, the reſt being tranſmitted by the firſt clerk in the victualling branch. The whole year's account of a treaſurer of the navy is made out in the three branches of his office, each branch making out that part which relates to them.

The firſt parts of a year's account that are made up and ſent to the auditors' office are, the navy, the victualling, and ſick and hurt ſections: the entries in

these sections are of two dates in each month, the 14th and the last day of the month. All bills paid between the 1st and 14th are entered as paid on the 14th, and all paid between the 14th and the last day, are entered as paid on the last day; these two being the periods on which the treasurer certifies his receipts and payments to the navy and victualling boards. These entries are taken from and examined with the bills themselves, after which the navy and sick and hurt sections are sent to the office of the controller of the treasurer's accounts, and the victualling sections to the office of the controller of the victualling. When the controller is ready for examination, a clerk from the treasurer's office attends him with the original sections and bills, and all are examined together; after which the originals are signed by the board, and returned to the treasurer, who sends them to the auditor.

After the sections containing the payments by bill for the year are compleated, the abstracts are formed from the office copy of those sections, and the totals of the abstracts must agree with the totals of the payments, as entered in the books of the office, and as certified twice in every month to the navy and victualling boards; the abstracts are then sent to the auditor's office. The next sections are, the payments on ships books, yards, hospital ships, half-pay, and sick quarters; these entries are taken from the full books after they are made up, and signed by three commissioners of the navy; after examination, these sections are sent to the office of the controller of the treasurer's accounts, and the totals of the payments are then added to the abstract, and complete it.

The next step is, the making out the voluntary charge: it consists of imprests in former treasurerships cleared in the time of the account; these are entered in the order of time in which they are brought to the office to be cleared; it consists likewise of money received from the sale of stores, and by abatements from bills and books; these articles are all taken from the certificates of the receipts and payments made to the boards, in which certificates each article is entered from the bills themselves, or from the books of the office. The part of the voluntary charge which relates to the pay branch, is sent to the office of the controller of the navy, where it is examined; from thence it is returned to the treasurer's office, and sent, together with that part which relates to the cashier's branch, to the office of the controller of the treasurer's accounts, where they are examined, then returned to the treasurer's office, and a fair copy made, which, after it is signed by three commissioners, is sent to the auditors' office. That part which relates to the victualling, is sent to that branch of the victualling office for keeping a charge upon the treasurer, where it is examined, then returned to the treasurer's office, and a fair copy made and sent back to the victualling office, to be signed by three of those commissioners; this copy is then returned to the treasurer, who makes another copy, and sends both to the navy board; three commissioners of the navy sign the second copy, and return it to the treasurer, who sends that copy to the auditors' office. These materials, with the extra payments and imprest roll, form a complete ledger of a year's account; of this ledger there is an original and two copies; the original is generally that which is drawn from the bills, and is signed by the commissioners of the navy and sent to the auditors' office; one copy is preserved in the treasurers office, the other in the office of the controller of the treasurer's accounts.

In a final account the insuper list is taken from the imprest ledger; the names were formerly entered in the list in the order of time in which the imprest bills

were paid, as entered in the ledger; but now the names are entered upon the list alphabetically. This list is a nice and difficult part of a treasurer's account; it is at this time very voluminous, and the making it out is attended with much trouble to the office. Though the ships' books have generally been kept open for twelve or thirteen years, yet the entry in the ledger, of the sum paid to that ship, is of the year in which the first payment was actually made. When less than the money imprested to any person by a treasurer is disbursed, and such person comes to clear his imprest with that treasurer, he has credit given him in his imprest account for the amount of his clearing bill, and the balance, if not paid, is charged to that person in the treasurer's insuper account, if paid, the treasurer certifies it to the proper board, and charges himself with it in his account current, if, as sometimes happens, no part is disbursed, but the whole paid back, he charges himself with the whole. If more than the sum imprested has been disbursed, the commissioners of the navy or victualling, who settle the account, make out a bill upon the treasurer for the whole sum, including the difference paid by the accountant, and the treasurer pays him such difference, and takes credit in his account for the whole bill, and the original imprest bill is either delivered up to the party or cancelled. The principal cause of the delay in making up a treasurer's account, arises in the pay branch, from the necessity of keeping open the ships' books for the purpose of paying upon them; the account cannot be made up until the ships' books are closed one other clause is, to give persons an opportunity of clearing their imprests, without which the insuper account would be very numerous and voluminous another cause of delay has been, the same officers and clerks whose business it is to make up the accounts of former treasurers, have been constantly employed in carrying on the business of the treasurer in office, and therefore in times of war they could not possibly find sufficient leisure to attend to the old accounts. In the cashier's branch, and the victualling branch, where these causes of delay do not operate, the accounts might be made up one year under another.

GEORGE SWAFFIELD.

T Anguish,
A Piggott,
Rich. Neave,
Sam Beachcroft,
Geo. Drummond.

No. XX.

The Right Honourable GEORGE GRENVILLE, Treasurer of the Navy, his Account for one Year, ending 31st December, 1759, delivered to the Auditor in the following Order, viz.

1763.
May - 12th. 96 navy sections.
15 sick and wounded ditto.
12 receipts for extra payments
1764.
February 2d. 64 victualling sections.

 May

1775.
May - 30th. Voluntary charge, navy.
1780.
March - 20th. 8 sections of gen: abstract of navy.
1781.
November 8th. Imprest roll.
December 12th. Voluntary charge, victualling.
Abstract of ships' books:—receipts of the paymaster and secretary to the charity for the relief of poor sea officers' widows.

CHARLES HARRIS.

Auditor's Office,
Scotland Yard,
19th July 1782.

No. XXIII.

The EXAMINATION of Mr. ADAM JELLICOE; taken upon Oath, the 21st, 22d, 23d, 24th, 29th October, and 5th November, 1782.

THIS examinant saith, that he is first clerk in the pay branch in the office of the treasurer of the navy. He is now employed in paying the officers and seamen at the pay office in London; he formerly paid them at the yards and out ports. The wages of an able seaman are one pound four shillings per month, which is a part of the four pounds per month per man voted by parliament for the maintenance of the seamen. Out of these wages there are two constant deductions or abatements; one shilling under the title of the chest, which is divided into three parts, six-pence paid to the chest at Chatham, for hurt and disabled seamen, four-pence to the chaplain, and two-pence to the surgeon; if no chaplain or surgeon, these sums sink into the chest at Chatham: this deduction of one shilling is made also out of every month's wages of every warrant and petty officer. The other deduction is six-pence to Greenwich hospital; this six-pence is likewise deducted out of every month's pay of every commissioned, warrant, and petty officer. Besides these, there are other casual deductions made from their wages at the time they are paid; as, for slops, beds, and tobacco, furnished them by the purser; for venereal cures by the surgeon; the two months advance, the sums remitted either from abroad, or at the pay of the ship; for cloaths of dead men purchased by them, or cloaths received at sick quarters; and for neglect, which is two shillings and six-pence for not attending the muster, and fines imposed for offences; all of which go to the chest at Chatham. From the wages of the marines there are two deductions for the necessaries, that is, cloathing supplied them by their officers; and stoppages, that is, one penny a week from the private men, and three half-pence a week from the corporal and drummer, and two-pence from the serjeant, besides the like casual deductions as are made from the seamen; and from all commissioned and warrant officers, three-pence in the pound for the widows' pensions: for each of these deductions there is a column in every ship's book.

The governors of the chest at Chatham receive money from time to time by imprest bills, and make up their accounts yearly with the treasurer, after the

ships' books of that year are made up; for until all the ships' books of the year are closed, it cannot appear what sum they are entitled to from each ship. The four-pence is paid to the chaplain, and the two-pence to the surgeon, by the treasurer's paymaster; as soon as they severally apply for them after a ship is paid; upon production of their certificates; and each gives a receipt for it upon the ship's book. The payments to Greenwich hospital are made by the paymaster on account, and after all the ships' books opened in a treasurership are finally closed, the account is made up with the hospital. The sum total of the three-pence in the pound upon all the ships' books paid in the year ending the 31st of May, is paid by the treasurer every year to the paymaster of the widows' pensions; and his receipt is the treasurer's voucher. The marine stoppages are deducted, but have not been paid by the treasurer; they remain at present as part of the general cash applicable to the service of the navy. In every ship's book there are eighteen columns for defalcations, of which four are certain, the chest, the hospital, the three-pence in the pound, and the marine stoppages; the other fourteen are casual. The surgeon is allowed fifteen shillings for every venereal cure of a seaman; which sum is entered in a column in the ship's book, and is a defalcation from his wages at the time he is paid. This deduction is made pursuant to an order of the board of admiralty in the year 1756, before which it was one pound ten shillings a cure.

For every ship, five books are made out in the ship by the captain's clerk, assisted by the purser; they are sent to the navy board signed by the captain, purser, master, and boatswain, and with the columns of defalcations all filled up, except those for the chest, hospital, sums remitted at the pay of the ship, three-pence in the pound, marine stoppages, and neglect; the first five columns are all filled up at the time each person is paid; the column for neglects is filled up from the muster book of the clerk of the check, and by the direction of the navy board as to the fines previous to the payment. Two of these books are sent to the office of the controller of the navy, one to the ticket office, and two to the treasurer; of the two first, one is for the commissioner who controls the payment, the other for the controller's clerk who attends it.

The ship is said to be paid upon that day in which the book is first opened for payment; after that day it remains in the office for the purpose of paying recalls, which is done every week. Previous to the day of payment, several persons are paid the wages they are entitled to upon this book. Officers are paid by the treasurer their annual personal pay, upon application to the navy office, and their own and their servants' full pay upon application to the admiralty. The names of the persons thus paid are entered upon lists, in the same manner, and with the same circumstances, as they are entered upon the ship's book; these lists are by a late regulation of the navy board, to be the vouchers for the nett sums paid by the treasurer; if the same or any other treasurer afterwards pays that book, he is allowed the defalcations only: where men are turned over to another ship, a list of them, similar to the entries in the ships' books, is made out in the ship, and sent to the pay office, where they are paid: this list is also to be a voucher for the treasurer. Where the men are become unserviceable, or are dead, either their names are entered upon a list, or tickets are made out for each individual, and those lists and tickets are assigned by the navy board upon the treasurer for payment, and are his vouchers. All these several previous payments are marked off the ship's book, as paid by list by such a treasurer before the day of

of payment, to prevent the sums being twice paid: the day of payment is endorsed upon the book, and no date is affixed to the names of the persons paid upon that day; but if paid upon a recall, the day is added, and the name of the person to whom paid. A mode exactly similar is pursued in the payment of ships at the out ports. When the book is finally made up (and the books of the year 1775 are now making up) the columns of defalcations opposite the names of those persons who are not paid, are then filled up, and the total of the defalcations entered in the column of full wages; each column is cast up to a total. The treasurer whose book it is, is allowed the total sum in the column of full wages, and makes himself debtor, in his voluntary charge, for so much of the defalcations as he has not paid; for the residue he produces receipts. The books belonging to one ship are all made up together, and remain in the several offices. After the book is finally closed, persons who remain unpaid must apply to the navy board for their wages, the board refers to the ship's book in the ticket office, and orders them to be entered upon the lists of arrears, which is a book that contains the names of all persons who have been paid by a treasurer after the books of the ships to which they belonged have been finally closed. This book is the voucher for that treasurer for all those payments.

When money is wanted for the payment of ships, and carrying on recalls at the pay office of the treasurer in London, the first clerk in the pay branch applies to the paymaster, and receives from him a draft upon the bank for the money wanted. Every month the first clerk makes up an account of all his payments during that month, and in that account enters the nett sum paid in that month to each ship. A commissioner attends, and controls the payment with two clerks of the treasurer's office, one from the office of the controller of the navy, another from that branch of the controller of the treasurer's account called the ticket office; a similar account is made up by each of these four clerks, to check each other and prevent mistakes; this account is entered in a book in the treasurer's office, kept for the purpose of entering the clerk's payments; it is also entered in the ledgers kept in the offices of the treasurer and controller of the navy.

The controller's clerk at every out port sends to the navy board every week, an account of the payments made by the treasurer's clerk at that port; by these returns the navy board have knowledge of the balance of cash remaining in the hands of the treasurer's clerks there; when but little remains, the navy board send a minute to the treasurer, requiring him to send a certain sum to that out port, for the purpose of paying the ships, and carrying on recalls; the treasurer sends down to the port the sum required, in cash and bank. The treasurer's clerk sends up to the paymaster a weekly account of the payments, similar to that sent up by the controller's clerk. Every month the controller's clerk, the treasurer's clerk, and the ticket-office clerk, each sends up a particular account of the payments during that month; in which account is specified the nett sum paid to each ship in that time; this account of payments may be made up by every pay clerk, upon any given day, and the balance of cash in his hands may, upon any alteration of the treasurer, be placed to the account of the succeeding treasurer.

Four times in the year, or oftner, the clerk of the check in every yard, sends to the navy board an account of what is due to that yard since the last payment. As soon as the treasurer has received money from the exchequer for paying the yards, the navy board send to him estimates of a quarter's wages due to the several

al yards, and direct him to send money to each yard for the payment of those wages; the yard books are made up every quarter, soon after the payment. The same clerks are employed, and the like number of books is used in the payment of the yards as in the payment of the ships, and they are sent up every quarter to the respective offices; the hospital ships are paid at the same time, and in like manner, with the yards, and out of the same money; the sick quarters are paid by the sick and hurt board, by bill assigned upon the treasurer for payment. The half-pay list is paid every half year, in London; after money is issued to the treasurer for that purpose, public notice is given of the time of payment; this list is kept open for paying claims, until the ships' books of that year are closed. When this list is made up, the treasurer is allowed the total sum in the full column, which includes the three-pence in the pound upon the sums not paid as well as paid, which three-pence in the pound upon the amount of the total half pay, is appropriated to the payment of the widows' pensions, and is paid every year to the paymaster of that bounty, together with the three-pence in the pound upon all the ships' and yard books paid during that year, for which he gives a receipt. After the yard books and the half-pay list are made up, the claims are paid on lists of arrears, similar to those by which the claims on ships are paid.

ADAM JELLICOE.

T. Anguish,
A. Piggott,
Saml. Beachcroft,
Geo. Drummond.

No. XXIV.

The EXAMINATION of Mr. JOHN HUNTER; taken upon Oath, the 30th of October, 1st and 5th November, 1782.

THIS examinant saith, that he has been employed for near twenty-five years as a clerk in the office of the controller of the treasurer's accounts at Portsmouth, and has been returned from thence about a month. It has been a part of his business to attend the payment of the ships; the first payment is usually made on board the ship, and the recalls afterwards, two days in every week, and generally at the pay office on shore. Portsmouth is the principal port where ships are paid. A commissioner, with two clerks from the treasurer's office, one from the controller's, and one from the controller of the treasurer's accounts, attend every payment, whether it be the first payment or of recall, with each a ship's book; frequently a third clerk from the treasurer's branch attends, for the purpose of making out bills for remittances. In three of these books, that is, in one kept by the treasurer's clerk, and in the two kept by the clerks of the controller of the navy and controller of the treasurer's accounts, the same entries are made of the circumstances of every payment: in the commissioner's book is entered the sum paid, when, and to whom; no other use is made of this book. In the second book, kept by the treasurer's clerk who pays the money, is entered only the nett sum paid; this book is used at that first payment only, and is of no other use.

After a ship is paid, and claimants apply for wages due to them from the ship, a list of these claimants is sent from the ship on which they are on board to the pay office, this list contains the names of the ships, and of the men, and the years

years they served on board; it is examined with the books in the office, and the number upon the books set down upon the list opposite to the name of each person; but where the ships named in the list have been paid at other ports, application is made by the pay clerks to the office at those ports, for extracts from the books there. Extracts of those persons who have a right to be paid, and the objections to the others, are sent from those ports; each extract is a copy of every particular relating to that man, taken from the book of that ship from which he claims the wages. An account of these extracts is entered in an extract book, with the names of every person ranged alphabetically; besides which, the extract relative to each person is entered at large in a quarterly account, kept for each port. The list is returned to the ship so corrected by the ship's books and by the extracts, as to inform the captain what men, entered upon that list, he may send on shore to be paid. At the time of payment, each person is paid upon the book of the ship he belongs to, or upon the extract; his wages are calculated; his full wages and the usual defalcations are entered in their proper columns; his nett wages are paid him, and the day of payment, and to whom paid, entered opposite to his name.

In order to enable the officers at the other ports to set off the particulars of each payment upon the ships' books in their possession, an account of extracts is sent back every quarter to the several ports; when there is not time to wait for the return of these extracts, notice is given to the captain what persons entered upon that list can be paid, and he sends them to the office under the care of a commissioned officer. The general method now in use of paying recalls, is by these lists. No lists of arrears are at present paid at the out ports, they are paid at the pay office in London, where all the ships' books are made up. But if payments upon the ships' books were to cease upon the resignation of a treasurer, the claimants upon these books must be then paid at the out ports, by a list of arrears; this would increase the business at the out ports, and at the pay office in London; there must be three copies at least of the list of arrears at each pay office; the ships' books must be examined; into each of those lists must be transcribed the entry of every particular of a claimant, as he stands upon that ship's book; he will then be paid upon the list, and entries must be made upon the list in like manner as entries are now made if paid upon the book; but a notation must be made upon the ship's book, of his being entered and paid upon that list of arrears, to prevent over payments. No other inconvenience arising from this mode of payment by a list of arrears, at present occurs to him, except the impediment that such an increase would occasion to the carrying on the business at the pay offices.

He has known the number of men contained upon the books of a first rate, amount to one thousand five hundred and eighty-six.

Payments are now making upon the books of four treasurers; One hundred thirty-four paid by Sir Gilbert Elliot, one thousand four hundred forty-two by Mr. Ellis, one hundred seventy-four by Colonel Barré, and forty-six by Mr. Dundas, amounting together to one thousand seven hundred ninety-six, are now open for payment.

J. HUNTER.

T. Anguish,
A. Piggott,
Saml. Beachcroft,
Geo. Drummond.

No. XXV.

No. XXV.

The EXAMINATION of Mr. EDWARD FALKINGHAM; taken upon Oath the 7th, 8th, and 12th November, 1782.

THIS examinant saith, that he is second clerk in the office of the controller of the navy, in that branch that relates to the payment of seamen's wages. In this office, an account is kept of all payments to officers and seamen by the treasurer. This office is a check upon the treasurer in all payments made to officers and seamen, in sea pay; to all officers and artificers in the dock-yards; and to officers and men borne on the ships out of commission at each port. In all payments of ships and yards, the calculations are made by three clerks from the different offices, upon three books out of the five; and the treasurer's clerk does not pay until the three agree.

He was employed as a pay clerk at Portsmouth from October 1757 to June 1761, which was in the midst of the last war; he has been employed ever since in the pay office in London, in making up the treasurer's accounts.

If the ships' books paid by a treasurer were to be closed as soon as he goes out of office, the payments now made by recalls must then be made by lists of arrears; it would be necessary to have at every port an extracted list of arrears, in which the ships are to be ranged alphabetically, and opposite the name of each ship should be entered, in a column for that purpose, the name of the treasurer by whom the book was paid, and in another column the place where the ship's book is; this will distinguish the extracted list of arrears from the list of arrears now paid upon at the pay office in London after the books are made up; payments may then be made upon these extracted lists at the ports, in the same manner, and with the like entries as are now made upon the present list of arrears at the pay office; this list will be at the beginning of a treasurership, and for some months after very voluminous, as all claims now paid on ships' books, by all treasurers out of office, whose accounts are not closed, must then be paid by the treasurer in office. But in one species of payment this method is impracticable, without great inconvenience.

When a ship is ordered to be paid off, usually the cook, or some other person of that ship, is paid upon a certain day, at the office of that port where the book is ordered by the navy board; and upon that day the ship is put out of commission, and the pay of the commissioned officers and seamen ceases; that day is the pay day of the ship. When the captain has, in consequence of orders from the admiralty, discharged his men to other ships, he makes an entry in the ship's book against the name of each man, and to what ship he is discharged; the captain of which ship applies to the commissioner at the port where he is, for the payment of the men thus turned over to him; he applies sometimes in a few days after the pay day, and sometimes not until six months afterwards, or longer, as circumstances may happen. The commissioner, with the pay clerks and ships' books, go on board that ship, and pay the men, not by list, but upon that ship's book, and endorses upon it the day of payment of those men; if they are paid within a month after the first payment, they are not considered as recalls, but certified as part of the monthly payments: suppose a treasurer was to resign his

his office between the first pay day and the day of payment of the men turned over, the payment of the whole crew must in that case be by a list of arrears, which would retard the business so much, as in many cases to prevent the sailing of the ship within the time required. It often happens that the men thus turned over are, before they are paid, dispersed amongst other ships, the captains of which make the like application to the pay office at the port where they are, for the payment of them; and such men are paid in the like manner upon the ship's books. Six months are, as he apprehends, sufficient time for the keeping open the pay books for the purpose of such payments. This practice of turning over the men, is seldom pursued in time of peace; but in one branch of the business it will save much trouble. At this time, every month the three pay clerks at each of the three ports, and those employed in the payments in London, return to their respective offices an account of the payments made by recalls upon the several ship's books in the treasurerships of Mr. Ellis and Colonel Barré, as well as of the payments and recalls made by the treasurer in office. These accounts comprehend the total sums paid during that month upon each ship's book; from these returns the paymaster of the navy makes out three monthly certificates, which contain the total sums paid during that month by each treasurer, upon every ship's book; the names of which ships are ranged alphabetically. In the month of August last, these certificates from the four places of payment to the different offices were twelve, three from each place. Mr. Ellis's certificates contained the payments of recalls upon three hundred and fifty-two ships, which amounted to fifteen thousand four hundred and seventy pounds; Mr. Barré's certificate contained the payments of recall upon one hundred and ten ships, and amounted to twenty thousand one hundred and fifty-five pounds: had these payments been made by extracted lists of arrears, they would have been all made by the treasurer in office, and there would have been four returns only, each containing one sum, being the amount of all the payments of recall at each place. A separate account is now kept of the payments of the recalls upon each ship, that such payments may be posted in the ledger, to the account of the ending of each ship's book; for as many accounts are kept in the ledger for every ship, as there are books open for the payment of that ship; but when a book is closed, the account of that book is closed, and the subsequent payments of claims upon that ship's book are not placed to the account of the ship, but entered in the account of the list of arrears. And in the final account of the treasurer, he has credit in one article for the total sum paid by him upon that list during his whole treasurership.

E. FALKINGHAM.

T. Anguish,
A. Piggott,
Rich. Neave,
Sam. Beachcroft,
Geo. Drummond.

No. XXVI.

The farther EXAMINATION of Mr. WILLIAM PAYNTER; taken upon Oath, the 13th November, 1782.

THIS examinant saith, that if the ships' books paid by a treasurer of the navy were to be closed upon his resignation, and all the future payments were to be

be made upon lists of arrears, it would be attended with the following inconveniencies: it would be a great obstruction to the payments in London; the name and all the circumstances of every person applying, as they stand upon the ship's book, must be extracted into the list of arrears; this takes up time, and will retard the payments. There will likewise be a difficulty in the payment of defalcations; at present, the treasurer calculates from the ship's book what may be the probable amount of each defalcation, and pays the persons entitled sums upon account; what the real amount is cannot be known until the book is made up, and then he discharges himself of the sums he has paid for defalcations, by the receipts of the persons entitled; and if he has not paid the whole, what remains he charges himself with in his voluntary charge, and that is paid by the treasurer in office, by a defalcation list. This list will be much increased, for many of the defalcations now paid by the treasurer out of office, whilst his ship's book continues open, must then be paid by the treasurer in office. Upon this list, whatever remains due for a defalcation, cannot be paid to the person entitled, until the voluntary charge of the treasurer for that year is made up; and the last voluntary charge of a treasurer which is made up, is for the year 1762. At the end of a war, when the seamen are paid off, the applications for wages are very numerous, and the time taken up in extracting from the ships' books into the list of arrears, would then retard the payments.

W. PAYNTER.

T. Anguish,
A. Piggott,
Richard Neave,
Samuel Beachcroft,
George Drummond.

No. XXVII.

EXTRACT of the Copy of an Inquisition, taken at Rochester, in the Fifteenth Year of James the First, before Commissioners of Charitable Uses, appointed to enquire into the State of the Fund belonging to the Chest at Chatham.

IT appeared, that in the year of our Lord God One thousand five hundred and ninety, the right honourable Charles earl of Nottingham, then and yet lord high admiral of England, and the then principal officers of the navy royal of the said late queen, and divers well-disposed masters, mariners, shipwrights, and sea-faring men, then serving in the ships and sea affairs of the said late queen's majesty, finding by experience that by frequent employment at sea, for the defence of this kingdom and other the dominions of the said late queen, divers and sundry of the said masters, mariners, shipwrights, and sea-faring men, by reason of hurts and maims received in that service, were driven into great poverty, extremity, and want, to their great discouragement in the performance of their said service, the great prejudice and hindrance of the said service itself: therefore, and to the intent that remedy might be had for the said several mischiefs, and a perpetual relief provided for such as shall be hurt or maimed in the said service of the said late queen, and of her heirs and successors for ever, the said

 masters,

masters, mariners, shipwrights, and sea-faring men then employed in the said service of the said late queen, did then, by the incitement, persuasion, approbation, and good-liking of the right honourable the said lord admiral, and of the principal officers of the navy, voluntarily and patiently give and bestow, and consent to have defaulked out of their monthly entertainments, divers sums of money (that is to say) out of the wages of every mariner, seaman, and shipwright, receiving ten shillings by the month, or more, for his wages, the sum of six-pence for every month, out of the wages of every grommet receiving seven shillings and six-pence by the month for his wages, the sum of four-pence for every month, and out of the wages of every boy receiving five shillings by the month for his wages, the sum of three-pence for every month: and that it was then also established, ordered, and consented unto by all the said parties before mentioned, that the like defalcations, allowances, and deductions should, from time to time for ever, be made, to the intent and purpose abovesaid, and should be employed for and towards the relief and maintenance of such hurt and maimed mariners, ship carpenters, and seamen, as then did, or thereafter should serve in the ships of the said late queen's majesty, her heirs and successors, or in any other ship or vessel serving in the state of this kingdom, either at sea or in harbour, to be distributed at the discretion of the masters, attendant master, shipwrights, boatswains, and pursers of the navy royal for the time being, or some of every the said several sorts and ranks from time to time, as cause shall require, and by the oversight of the principal officers of the navy for the time being, or some of them. And that the overplus of the said several sums of money, defaulked and retained as aforesaid, should be preserved until further occasion, in a strong chest with five locks, to that purpose specially appointed, whereof the five keys were to be kept as followeth, (that is to say) one by one principal officer of the navy, another by a master attendant, another by a master shipwright, another by a boatswain, and the other by a purser of the said navy royal for the time being, and so to remain for one whole year, and, at the end of every year, to be delivered by each of the said several officers to one other officer of the same place and rank, with whom the same keys were severally to remain for the year then next following, and so to continue perpetually in succession as aforesaid: and that the purser appointed to keep the key belonging to that place and rank should, for that year that he should so keep the said key, execute the office of clerk of the chest, and keep the accounts of all the monies received and paid within the said year to the said charitable use, and also of all such sums of money as should be from thence issued to the intent and purpose aforesaid: and that the said charitable and voluntary contribution and gift hath ever since continued, and been defaulked and retained according to the said institution by the treasurer or paymaster of the navy for the time being, or his or their clerk, or such as have been intrusted therewith, a great part whereof hath been charitably and orderly distributed at several times, for the relief of such as have been hurt or maimed in the said service, according to the said charitable and godly institution.

No. XXVIII.

Navy office, 21st November, 1782.

Gentlemen,

IN return to your requisition, signified in Mr. Molleson's letter of this day, we acquaint you that the records of this office have been carefully examined as far

far back as July, 1685, the earliest period found herein, to ascertain the authority for allowing the chaplains four-pences, and surgeons two-pences, out of the shilling abated for the chest, without being able to find it. One shilling was charged in the chest column, and abated at the above period.

We are, Gentlemen,

Your most humble servants,

Commissioners for accounts, { CHARLES MIDDLETON, J. WILLIAMS, GEORGE MARSH, GEORGE ROGERS.

No. XXIX.

Admiralty office, 3d September, 1696.

Gentlemen,

WHEREAS by a late act of parliament it is directed, among other things, that six-pence *per mensem* shall be stopt out of the wages of all seamen serving in his majesty's ships, (as well as those in the service of merchants) which money so deducted is to be employed for support of the hospital building at Greenwich, for the relief of disabled seamen and their children, and also the widows and children of such seamen as shall happen to be slain, killed, or drowned in the sea service: we do therefore hereby desire and direct you to cause to be deducted from each seaman which shall serve in his majesty's ships or vessels, six-pence per month out of their wages accordingly; taking care that the said deductions do commence from the beginning of the last session of parliament, according to the act. And whereas it is intended by the said act, that for the encouragement of such seamen who shall from time to time voluntarily register themselves, an addition of six-pence *per mensem* shall be made to their present wages: you are to take particular care to make such an additional allowance to all such seamen which the commissioner of the registry shall certify to you have registered themselves, and to no others whatsoever. You are to cause the treasurer of the navy to pay into the hands of the treasurer of the hospital at Greenwich, all such sums of money as shall be deducted out of the seamen's wages as aforesaid, whose receipt he is to take for the same; and that the said treasurer of the navy do make the said payments as the commissioner of the registry shall desire it, to whom he is to send certificates monthly of what shall be collected for the said hospital, expressing therein the ships' names, and sums deducted for each ship; which certificates you are to cause to be examined at the ticket office, as often as the commissioner of the registry shall desire, for the better preventing any mistakes in that affair.

And whereas it is provided for in the aforesaid act of parliament, that such and so many public officers, for the registering persons for sea service, shall be kept at the charge of his majesty, his heirs and successors: we have therefore, according as you proposed, directed the commissioners for that affair, to prepare and transmit to us an estimate of the yearly charge of every particular branch of their office. So we remain

Your affectionate friends,

P. RICH,
G. ROOKE,
KENDALL.

Copy. George Marsh.

Navy board.

No. XXX

No. XXX.

EXTRACT of His Majesty's Commission for establishing a Charity for Relief of poor Widows of Commission and Warrant Officers of the Royal Navy, dated 30th August, 1732.

WE do ordain, direct, and appoint, that from and after the date of these our letters patent, for and towards the relief of poor widows of commission and warrant officers of our royal navy, three-pence in the pound be abated and deducted from the personal pay and half pay of all flag officers, captains, lieutenants, masters, boatswains, gunners, carpenters, pursers, and surgeons, belonging to our royal navy; and also from all such pensions as from and after the date of these our letters patent shall be granted upon the ordinary estimate of the navy to any such officers from whose pay or half pay any such deductions shall have been made before the granting such pensions respectively.

No. XXXI.

Admiralty office, 29th September, 1732.

Gentlemen,

HIS majesty having been pleased, by his commission, bearing date the 30th of August past, to establish a society of persons for the relief of poor widows of commission and warrant officers of the navy, and to direct, that from the date of the said commission three-pence in the pound shall be abated and deducted from the personal pay and half pay of all flag officers, captains, lieutenants, masters, boatswains, gunners, carpenters, pursers, and surgeons, belonging to the navy, and also from all such pensions as shall be granted upon the ordinary estimate of the navy to any such officers from whose pay or half pay any such deductions shall have been made before the granting such pensions respectively: we do herewith send you an attested copy of the said commission, and desire and direct you to cause the said abatements and deductions to be made accordingly; which are to remain in the hands of the treasurer of the navy, who is to be accountable for the same to the governors of the said society, according to the tenor of the commission.

We are
Your affectionate friends,
TORRINGTON,
CHARLES WAGER,
THOMAS FRANKLAND.

Copy. George Marsh.

Navy board.

No. XXXII.

By the Commissioners for executing the Office of Lord High Admiral of Great Britain.

WHEREAS we intend that the following stoppages, which are accustomed to be made in his majesty's land forces, and one half of the amount whereof is allowed

allowed to the paymasters in their several regiments, for their charge, care, and trouble, and the other half to the surgeons, for providing medicines, shall be made from the pay of the non-commissioned officers and private men of his majesty's marine forces, viz.

From each—Serjeant, two-pence.
Corporal, three-halfpence.
Drummer, ditto.
Private man, one-penny.

And that one half the amount of the said stoppages shall be allowed to the deputy paymasters of the marine head quarters; each paymaster to receive the same for all the companies of the division he belongs to, which he has the care of; out of which they are to pay an allowance of three-pence per day per company, to such officers as shall be appointed to take the companies into their charge, and to receive their subsistence weekly from the deputy paymasters, and to pay the same to the men; the said deputy paymasters are to keep the rest of the said half to their own use, in consideration of the loss they sustain by remittance, and for their care and pains: and we have directed the said stoppages to be made from the effectives on shore by the paymaster and his deputies, and we do hereby desire and direct you, to cause the like stoppages to be made from the sea pay of all non-commissioned officers and private marines who serve on shipboard, and to cause the same to be paid to the paymaster of the marines, in order to his distributing one-half of this same to his deputies at the several head-quarters accordingly; the other half of all the said stoppages the paymaster is to charge himself with, and be accountable for.

And whereas Mr. Adair, the paymaster, has represented, that many of the marines who have served on board his majesty's ships have been supplied with slops when in want of them, and their commanding officers have drawn bills for the same on him, or his deputies, at the head-quarters; which providing not being regular, he could not pay the said bills: but whereas it seems necessary that their bills should be discharged, if there does not appear to have been any thing fraudulent intended thereby, we have accordingly directed him to pay them, and do hereby desire and direct you to allow of the same in his accounts, upon his producing to you the accounts from the officers who drew the bills, of the names of the men supplied, the slops furnished to each, with proper receipts for the money; which you are to take care to have charged against the men's names respectively, upon the books of such ships as have already come to your office, and upon any others which shall hereafter arrive there. And in order to clear marines who have served on board his majesty's ships, and been re-landed and discharged from them, and thereby enable the deputy paymaster to comply with the present regulations, by sending with the said men, when they re-embark, the charge to be made against them on the books of the ships they may go on board, you are to cause pay lists to be made out as soon as possible for such marines, so far as the ships' books already received will admit you to do so; and cause the like to be done from time to time, as other books shall arrive; and where any sea pay shall appear thereon to be due to any of the said marines, to cause the same to be forthwith paid: but where any of the men, instead of appearing to have any sea pay due to them, shall be found to be in debt, in such case you are to cause a state thereof to be immediately delivered to the paymaster,

in

in order to his transmitting the same to his deputies at the head-quarters, to enable them to make a due charge against the men, upon their re-embarking as aforesaid. And whereas, many inconveniencies and great prejudice to the service may attend the paying of marines at the payment of his Majesty's ships the whole sea pay that may be then due to them, as by that means many will fall into debauchery, squander their money, and probably make away with their arms and cloathing, and in consequence either desert, acquire diseases, or come to quarters naked, and without any friend to supply their wants; in order therefore to prevent these evils, we do hereby desire and direct you, whenever you pay the company of any of his majesty's ships which has had marines on board, never to pay the whole that may be due to such marines, but pay them only to a certain time, leaving a few months unpaid, until they shall be again ordered to sea, as a fund for fitting them at such time with all proper necessaries; and you are never to let them be paid any wages at all, unless one or more marine officers shall be present at such payment, to preserve order, take care of the men, and conduct them to quarters. Given under our hands 2d November, 1756.

By command of their lordships,
J. Cleveland.

ANSON,
DUNCANNON,
RT. EDGECUMBE.

A copy.
GEO. MARSH.

No. XXXIII.

Admiralty-office, April 9, 1756.

Gentlemen,

HAVING taken into consideration the great charge upon seamen, and others serving in the fleet, for cure of venereal distempers, and that the same hath not the designed effects of punishing the men to such a degree as to prevent their running the risque of getting those distempers; and being well informed that the expence for medicines is very little on such occasions; it appears to us that fifteen shillings from a seaman, or marine, will be a reasonable allowance for the cure of such infection, and that it is also as much as the wages of either can well bear; we do therefore hereby desire and direct you to cause the sum of fifteen shillings only to be abated from the wages of any seaman, for cure of the venereal disease for the future; and that the like sum be also abated from the sea pay of any marine who shall be cured of the said disease on board his majesty's ships (which is to be paid to the surgeon, as other defalcations are paid) the captains being directed to charge those allowances against the men's wages accordingly.

We are
Your affectionate friends,

Copy.
GEO. MARSH.

ANSON,
THOS. VILLIERS,
EDW. BOSCAWEN.

Navy Board.

No. XXXIV

No. XXXIV.

The EXAMINATION of GEORGE MARSH, Esq taken upon Oath, 10th and 16th October, 1782.

THIS examinant saith, that he is one of the commissioners of the navy, in the department of the clerk of the acts.

There are at present ten commissioners of the navy residing at the board, three of whom make a board.

All navy contracts are either for the purchase of stores or materials, or for services to be performed, and are made by the board, in the presence of and with the contractors; the controller, surveyor, or clerk of the acts, is always one of the board. The minutes of the contract are taken down by the assistant to the clerk of the acts, commonly called the secretary: these minutes are afterwards reduced to form by a clerk in the office, examined by the assistant to the clerk of the acts, or his chief clerk, and executed in the presence of the clerk of the acts.

A copy of the contract, attested by the clerk of the acts, is sent down to the principal officers of the yards, where it is to be executed; four of these officers are entrusted to superintend the execution, and to see that the terms of the contract are fulfilled: after it is performed, the clerk of the check at the yard makes out a bill for the sum due; this bill is examined and signed by the four officers, and transmitted to the navy office; their signature is a voucher to the board that the contractor has faithfully performed his contract to the amount of that bill; this bill is registered in the office of the controller of the navy, and, after being signed by three commissioners, is delivered to the person entitled.

Where the contract is for the performance of a service, upon the certificate of one or more proper officers, appointed by the board for that purpose, that the service has been performed agreeable to the engagement, a bill is made out at the navy office for the sum due, and the certificate remains in the office as the voucher for making out the bill.

All imprest bills issued by the commissioners of the navy, are entered in an imprest ledger, kept in the office of the controller of the treasurer's accounts; and all imprest bills issued by the commissioners of the victualling are entered in the imprest ledger, kept in the office of the accountant for cash; which is one branch of the victualling office. The power of calling upon persons to clear their imprests is vested in the commissioners of each office respectively.

GEO. MARSH.

T. Anguish,
A. Piggott,
Samuel Beachcroft,
George Drummond.

No. XXXV.

The EXAMINATION of JONAS HANWAY, Esq. taken upon Oath, 11th October, 1782.

THIS examinant saith, that he is one of the commissioners of the victualling office: the present number of commissioners are seven, of whom three with the

fecretary make a board. The contracts made by the victualling board are either for provifions, cafks, and packages, or the hire of fhips to ferve as victuallers; they are made by the commiffioners at the board with the contractors, or their reprefentatives. Officers of the different branches are appointed by the admiralty, and the clerks under them generally by the victualling board, to fuperintend the execution of thefe contracts; and no bill for payment is paffed without the certificate of the proper officer or officers, that the contract has been duly executed.

JONAS HANWAY.

A. Piggott,
Richd. Neave,
Geo. Drummond.

No. XXXVI.

The EXAMINATION of THOMAS RUMSEY, Efq. taken upon Oath, the 16th October, 25th November, and 9th December, 1782.

THIS examinant faith, that he is deputy to Richard Stonehewer, Efq. auditor of the excife, and of all the other duties under the management of the commiffioners of excife, except the duties on hides, coffee, chocolate, and tea, of which he himfelf is auditor; he audits the accounts of the whole revenue of excife of the former duties as deputy, of the latter as principal.

There are nine commiffioners of excife; they are all jointly accountable for all the duties received by them, and for all the payments made by them out of the faid duties, and they all jointly pafs their accounts every year in the office of the auditor of excife.

Of every year, a cafh account to the 5th of July is made out by each accountant general, comprehending the weekly receipts and payments on account of the deputy or deputies in his department, to the number in all of fixteen: thefe cafh accounts when fo made up are examined by the commiffioners, and by them fworn to before the curfitor baron of the exchequer in or about the month of May in the fucceeding year, and are then delivered to the auditor, together with all the vouchers for the payments contained therein.

The auditor examines the tallies and other vouchers, and compares them with the cafh accounts, and himfelf makes out an account for the duty or duties in each refpective department by charge and difcharge, according to the form ufed in the exchequer. The controller makes out and delivers to the auditor, accounts fimilar to thofe fworn to by the commiffioners; he having all the charge vouchers delivered to him when examined and paffed by the feveral accountants, and having alfo the examination and controul over the different payments, is enabled to form his accounts, and from thefe accounts the auditor makes his charge upon the commiffioners.

For the difcharge, the receiver-general delivers all the vouchers, together with a fchedule of them, to the auditor, who examines and compares the fame with the accounts delivered by the commiffioners and the controller, and from thence he makes the difcharge. The auditor engroffes his cafh account upon parchment, and a copy thereof is made upon paper,

Of

Of every year, a general account to the 5th of July is also made out, by each accountant-general, of the duty or duties in his department, except the duty on malt, which is made up to the 24th of June; these accounts are in number seventeen, and are formed from the accounts of each collector, together with all the vouchers for his payments, and a schedule thereof, and also from the accounts of the duties charged and paid in London.

The general accounts signed by the accountants general respectively, are delivered to the auditor, with all the vouchers for the discharge from whence they were formed. In this general account is entered in one article the sum total of the payments included in the cash account of that year.

The controller general having all the charge and discharge vouchers, also makes out his general accounts, and in like manner delivers the accounts to the auditor.

The auditor makes his abstract from the materials delivered to him, and by such abstract examines and compares the accounts of the accountants general and the controller; the auditor then forms his general account, by charge and discharge, according to the form of the exchequer, engrossed upon parchment, and a copy thereof upon paper. These accounts are not sworn to.

Once a year, generally about the month of June or July, the chancellor of the exchequer sends notice of his intention to have a declaration of the public accounts; the auditor, upon receiving such notice, sends the accounts signed by him, together with an abstract of each account, and himself attends the chancellor at the time appointed for declaration. The accounts are declared before the chancellor of the exchequer, who signs them, and they are afterwards laid before the board of treasury, together with another abstract thereof made by the auditor, and are signed by two other lords of the treasury, and then returned to the auditor, who delivers the parchment part of both cash and general accounts to the king's remembrancer; the paper parts remain in the office of the auditor.

The total charge upon the commissioners for the year 1778, was 7,479,613l. 3s. 6½d. and the total discharge 5,656,829l. 1s. 10½d. the remainder, being 1,822,784l. 1s. 8d. to be accounted for by the commissioners in their next year's accounts.

T. RUMSEY.

A. Piggott,
Richd. Neave,
Saml. Beachcroft,
Geo. Drummond.

No. XXXVII.

The EXAMINATION of Mr. JAMES ROWLANDS, First Clerk in the Office of James West, Esq. one of the Auditors of the Land Revenue, Land Tax, and Window Tax; taken upon Oath, the 10th of October. 1780.

THIS examinant saith, that he now is, and for upwards of twenty years has been, first clerk in the office of James West, Esq. one of the auditors of the land revenue, land tax, and window tax.

That it is a branch of this office to audit the accounts of the receiver general of the land tax and window tax.

That the receivers general usually state their accounts one year under another, and that every issuable term, the deputy auditor certifies to the king's remembrancer, a list of all such account as are behind and undeclared.

That when a receiver general designs to have his accounts passed, he usually sends up to the deputy auditor a state of his account with the vouchers; the office then procures from the king's remembrancer the land-tax duplicates, from whence the charge is made out against the receiver; the auditor then draws out a state of the account, and examines every voucher; after which he makes out a draught of the account in the usual form of the exchequer, to be ingrossed. The receiver general swears to the engrossment before one of the barons of the exchequer; the account is read over to, and signed by a baron of the said court, who also examines the tallies.

This account, with all the vouchers, is then taken to the king's remembrancer's office, in order to be inrolled; and from thence, as he believes, the ingrossed account and tallies are sent to the lord treasurer's remembrancer's office, where the account is also inrolled; they are then sent to the pipe office, where the account is inrolled, and remains.

That the pipe office make out the receiver general's quietus, which is usually sent to the first clerk in the auditor's office, who takes it for the receiver to the king's remembrancer's office, and from thence receives the security bonds given for the land tax, which, with the quietus, are delivered to the receiver general.

That this office also audits the accounts for the tax on houses, and windows, lights, inhabited houses, and servants. This examinant farther saith, that when the vouchers are all brought into the auditor's office, a receiver general's account is immediately proceeded upon, and usually made up within a fortnight, ready for him to swear to; and that the accounts of a receiver meet with no delay in the said office.

J. ROWLANDS.

Guy Carleton,
T. Anguish,
Saml Beachcroft,
Geo. Drummond.

No. XXXVIII.

The farther EXAMINATION of ADAM MARTIN, Esq. taken upon Oath, the 27th of November and 10th day of December 1782.

THIS examinant saith, that he formerly acted for James Pearce, Esq. first secondary in the office of the king's remembrancer of the exchequer.

When the annual accounts of the commissioners of excise have been declared before the chancellor of the exchequer, signed by him and two other lords of the treasury, they are transmitted to the first secondary in the office of the king's remembrancer of the exchequer, who inrolls a state of them; that being done, they are sent to the first secondary in the office of the lord treasurer's remembrancer. The inrollment of the state thereof answers no other end than to render it

 matter

matter of record in the court of exchequer, as the king's court of revenue; for no general process can be issued out of the court of exchequer, to recover any debt due to the crown, or to compel persons to come to account, but what is founded on some matter of record in the office, and that matter of record can only appear by the inrollment of the state of the account in the king's remembrancer's office; but he does not recollect any particular instance, in his time, in which process has issued on the inrollment of the state of the accounts of the commissioners of excise.

The accounts which are passed in the office of the auditors of the imprest, and, as he believes, in every other office that passes public accounts, are in like manner transmitted to the king's remembrancer's office, where a state of them is also inrolled, and they are then sent to the office of the lord treasurer's remembrancer; they undergo no examination with the king's remembrancer, except for the pupose of discovering whether any and what process ought to issue upon the insupers.

It is, as he apprehends, the duty of the first secondary in the king's remembrancer's office, to order process to issue against such persons as are returned insuper in the accounts for sums of money received by them, for which they ought to have accounted, but have not done so. The insupers are inrolled verbatim with every particular of the charge upon them; the secondary has no distinct means of knowing against which of the names returned insuper, process ought to issue, but from the information of the auditors of the imprest, with whose assistance he exercises his discretion in ordering process to issue.

ADAM MARTIN.

A. Piggott,
Richard Neave,
Samuel Beachcroft,
George Drummond.

No. XXXIX.

The EXAMINATION of JOHN PERROTT, Esq. First Secondary in the Lord Treasurer's Remembrancer's Office in the Exchequer; taken upon Oath, the 27th November, 10th and 11th of December, 1782.

THIS examinant saith, that the annual account of the excise, and the accounts passed in the office of the auditors of the imprest, and, as he believes, all accounts of public money, wherever passed, are sent from the king's remembrancer's office to the office of the lord treasurer's remembrancer, where a state and view of the account, which is nothing more than an abstract of the sums total of the receipts, payments, allowances, and remains, is entered in books kept for that purpose; that being done, and the accounts being marked as entered, they are transmitted to the pipe office. This entry becomes the record of that account in the office of the lord treasurer's remembrancer. No process, that he knows of, originates in this office upon this record; he never knew any process being issued upon any of these accounts since the year 1768, when this business came under his direction.

The purpose of the ordinary process, commonly called the long writ, or writ of *Scire facias*, *Capias* and extent, that issues out of this office, is for levying the

the several debts due to the crown, which have been returned *nihil* by the clerk of the *nihils* in the pipe office.

The process issues of course after every issuable term, against all persons returned *nihil*, and transmitted by the clerk of the *nihils* in the pipe office, to the lord treasurer's remembrancer in a schedule, which remains as a record in the office, and warrants the process; it likewise issues, by order of the court of exchequer, upon special application made to them for that purpose.

JOHN PERROTT.

T. Anguish,
Samuel Beachcroft,
George Drummond.

No. XL.

The EXAMINATION of Mr. PETER SYKES, Deputy to the First Secondary in the Pipe Office; taken upon Oath, the 3d, 4th, and 10th of December, 1782.

THIS examinant saith, that all the declared accounts of the public accountants, which pass through the lord treasurer's remembrancer's office, are sent from thence to the pipe office, where they finally remain.

In this office an abstract is made of each account, which is called the record of that account, and makes part of the roll of foreign accounts, which is the general title of the roll, and which roll contains all such accounts; the great roll, containing only the sheriff's accounts, the accounts of the Savoy hospital, and the account of the coroner of the king's bench: of this abstract a duplicate is made, which is called the quietus; that is, where the accountant is even, or in surplusage, the words *Quietus est*, if the account be in Latin, or "he is quit," if in English, are wrote at the bottom of the account, both upon the record and the duplicate; where the accountant is debtor, he is stated as indebted for the balance. It is signed by the clerk of the pipe or his deputy, and delivered to the accountant. In all the three cases it is alike called a quietus, and is a discharge to the accountant for so much as he has accounted for.

No process whatever issues from this office upon the roll of foreign accounts, or upon the accounts themselves lodged in the pipe office, either against the principal accountants, or those who are put insuper on their accounts; nor does any process whatever go through this office to compel an accountant to pay a specific sum ascertained as his balance; except that of late where the receiver general returns insupers on particular defaulters on the duties on houses, windows, and lights, a schedule of such defaulters' names has been transmitted from the king's remembrancer's office to the pipe office, to be entered in the great roll of the pipe, and from thence sent out in the process called the summons of the pipe, which issues to the sheriff annually after Trinity term, and is the only process which issues out of this office upon such accounts.

The declared accounts themselves, and the roll, remain in the office. He has always understood that the roll was a record to be referred to in case of need; and he has heard of two occasions upon which an officer has been desired to attend the

court of exchequer and dutchy court of Lancaster with it; searches have been sometimes made into it by public accountants, and others, for information.

The accounts of all receivers of the public revenue are in this office examined and compared with the tallies, which are for that purpose brought to this office from the chamberlain's office, and remain there; the foil or counterpart remaining at the chamberlain's office, mistakes in the figures of the accounts have sometimes been discovered and rectified by the auditor.

This office inrols only the gross sum, which is set insuper; it does not inrol the names of the insupers, unless where there are a few only. He does not recollect that any other use is made either of the accounts or of the roll of foreign accounts, except as above mentioned.

PETER SYKES.

A. Piggott,
Richard Neave,
Samuel Beachcroft,
George Drummond.

No. XLI.

FEES paid and payable on passing the Account of the Right Honourable GEORGE GRENVILLE, late Treasurer of the Navy, for a Year, to 31st December, 1759.

	£.	s.	d.	£.	s.	d.
The auditor's fee on 4,689,354l. 3s. 1d. at the rate of 20l. for every 100,000l. —	937	17	6			
Additional fee of 100l. per annum —	100	0	0			
				1037	17	6
Ordinary allowances to the accountant and lord chief baron —				65	16	8
At the chancellor's of the exchequer on declaration — —				6	6	0
At the treasury — — —				7	7	0
Lord chief baron's clerk — — —				1	1	0
Coach hire with the ledgers — — —				0	5	0
King's remembrancers — — —				15	0	0
Treasury remembrancers — — —				9	9	0
Pipe office, for quietus —	71	10	0			
Ditto for extra trouble on account of the length of the accounts — —	10	0	0			
				81	10	0
Gratuity to deputy auditor — — —				5	5	0
Ditto to deputy and clerks —	17	17	0			
Ditto for extra trouble on account of the length of the accounts — —	20	0	0			
				37	17	0
Gratuity for passing the account — —				10	10	0
				£1278	4	2

CHARLES HARRIS, deputy auditor.

Auditor's office,
13th August, 1782.

No. XLII.

No. XLII.

To the Commissioners of the Public Accounts.

An ACCOUNT of the Total Sum issued to the Treasurers of the Navy, from the 1st of January, 1762, to the present Time.

THE total sum issued to the treasurers of the navy, from the 1st of January, 1762, to the present time, amounts to the sum of seventy millions four hundred seventeen thousand two hundred and eighty pounds, four shillings, and seven-pence one farthing.

JOHN HUGHSON.

Exchequer, the 18th day
of December, 1782.

THE

NINTH REPORT

OF THE

Commissioners appointed to examine, take, and state, the Public Accounts of the Kingdom.

AS soon as we had finished our examination into the manner of passing the accounts of the treasurer of the navy, in the office of the auditor of the imprest, we proceeded to those of the paymaster general of his majesty's forces; and required from the auditors of the imprest the last declared account of a paymaster general of the forces, with the materials from whence that account was made up.

The paymaster general passes every year two accounts in the office of the auditor, the one, as paymaster general of the forces, the other, as treasurer and paymaster of Chelsea hospital; and therefore two accounts were returned to us, pursuant to this requisition: these were the final accounts of Lord North, and the late George Cooke, joint paymaster general of the forces, for one year, ending the 24th of December, 1767, and declared the 7th of September last.

The

The materials which accompanied the account of the paymaster general were, the pay-office book of account; the establishments; the regimental book of account; the poundage book; a list of the deductions for the widows' pensions; the imprest roll; the warrants, with such papers annexed to each as are referred to in that warrant; and the acquittances.

By inspecting these several books and papers, and from the examination of Joseph Hughes, Esq. one of the deputy auditors in the office of Lord Sondes; Charles Bembridge, Esq. the accountant in the office of the paymaster general of the forces; and Charles Harris, Esq. one of the deputy auditors in the office of Lord Mountstuart, we are made acquainted with the official forms, and with the steps that were taken relative to these accounts in both offices, and which have been usually taken relative to the army accounts, prior to the act of the last session of parliament, for the better regulation of the office of the paymaster general of his majesty's forces.

The materials from whence the account is composed, are all sent from the pay office to the auditor; not at once, nor in any particular order, but from time to time, as is convenient to the pay office.

The pay-office book of account, when compleated, comprehends all the receipts and payments of the paymaster general during the year, ranged under distinct heads of service; and at the end is added an abstract of the account, containing the heads, with the total of each head: and after the account is examined, and the balance struck, the paymaster general signs his name at the foot of this abstract, and swears to the truth of the account before a baron of the exchequer.

The establishments in this year, 1767, were five: — the guards, garrisons, and land forces in Great Britain — the forces in the plantations — the forces in Minorca and Gibraltar — the Irish regiments in the pay of Great Britain — and the half-pay establishment: they contain the distribution of the sums granted by parliament for defraying the charge of the land forces, among the general and staff officers, the regiments, troops, companies, and garrisons, ascertaining the divisions, and the number of officers and men in each rank and division, with the quantum of their full pay, by the day and the year, and with the regulation of their subsistence, and of the fire and candle to be allowed to the guards and barracks in the garrisons.

The regimental book of account contains the sums allotted for the full pay, according to the establishments of the several regiments, troops, companies, and garrisons, in the pay of Great Britain during that year. Each sum is, in general, divided in this book into six parts, under the denomination of — the poundage — the hospital — the subsistence — the allowance to widows — the off reckonings — and the clearings: after this book is examined, it is signed by the paymaster general, and he swears to the truth of the accounts it contains, before the deputy auditors of the imprest.

The poundage account is a list of the several officers, regiments, troops, companies, and services, liable to the deductions of the poundage and hospital; and opposite to each article is entered, in three distinct columns, the full yearly payment — the poundage upon that sum — and the hospital: the articles are ranged under heads, denoting the services, of which an abstract is entered at the end, with the total of each deduction under each head: this account is taken from the regimental book of account.

The list of the deductions for the widows' pensions, is a collection of the several items composing the sum applicable to that service, extracted likewise from the regimental book of account.

The imprest roll comprises the total sum imprested to the paymaster general from the exchequer in that year.

The materials, which are usually sent the first from the pay office to the auditor, are, the book of account, with some of the vouchers. Neither the book nor the vouchers are ever sent complete at first; frequent additions are made afterwards to both. The auditor proceeds to the examination of the entries in the account as soon as he receives it; and when he has nearly finished them, he applies to the pay office to complete the charge and discharge of the year.

In a complete account, the charge consists of — the imprest from the exchequer — sums received of various persons — profit by exchange — deductions — and surcharges; and is checked in the following manner:

The imprest charge, is the sum issued to the paymaster general in that year from the exchequer, and corresponds with the imprest roll. The receipts are from the treasury of Ireland; from preceding or succeeding paymasters general; and balances from persons whose accounts are settled. The sum received from the treasury of Ireland is checked by the certificate of the deputy vice treasurer there: the sums received from the paymaster general are checked by the king's warrants, directing them to make those payments, and by the accounts of the paymasters, in which they have credit for those sums: the balances appear upon the stated accounts themselves, either in the office of the auditor, when they are passed by him, or annexed to the warrant which directs the payment, and is produced to him, when they are settled elsewhere. The profit by exchange arises from the difference between the value at which the dollar is estimated by the contractor for remitting in England, and that at which it is issued by the deputy paymaster at Minorca and Gibraltar; as the estimated value is less than the value at which it is issued, a gain is produced, with which the paymaster general charges himself: the sum of this profit is taken from an account made out by the accountant of the pay office, and by him certified to the auditor.

The deductions are sums taken out of the pay of the forces: they are — the poundage — the hospital — the allowance to widows — the duties of one shilling and six-pence in the pound — and the stoppages for provisions delivered to the troops. He inserts these deductions in his charge, because he has a double credit for them in his discharges: they are included, and he is allowed them, in the sum he claims for the full pay of a regiment; whereas in settling the account of that regiment with the agent, he in fact does not pay them, but retains them in his hands: he is allowed them again upon having actually either paid them to the respective receivers or agents, or applied them to the services for which they were intended.

The poundage being in part, and the hospital altogether, applicable to the support of Chelsea hospital, the auditor leaves them out of the paymaster-general's account, as paymaster general of the forces, but charges him with the whole of them in his account as treasurer of that hospital.

The allowance to widows, being composed of deductions out of various allotments, stated in the establishments, and forming likewise one of the divisions of the full pay of a regiment, troop, or company in the regimental account book, is

is checked by that book, and also by a list made out at the pay office, comprising every article of these deductions.

The one shilling and sixpenny duties are deducted in the pay office, from the pay of the officers, at the time they receive it: the amount of them appears from the receipts of the receivers of those duties.

The stoppages for provisions are collected in the pay office, from the accounts of the deputy paymasters: an account of the total of them is made out and delivered to the auditor, signed by the accountant.

The surcharges are, either — sums paid by the contractors for remitting to the deputy paymasters abroad — or, balances in the hands of deputies to preceding paymasters general, applied by the paymaster general in office — or, articles in the discharge disallowed by the auditor; unless he surcharged himself with the two first, the public would suffer by a double credit; for the remitters have credit in their accounts for what they pay to the deputies, and the preceding paymasters general have credit in their final accounts for the balances left in the hands of their deputies, and the paymaster general in office has credit for the expenditure of both. The first of these surcharges is checked, either by the accounts of the remitters, upon their being passed in the office, or by their certificates before their accounts are passed: the other is checked by the account of that paymaster general who is allowed it. The surcharge by the auditor is grounded upon the practice of the office: he does not strike out of the discharge the article he disallows, but surcharges the accountant with it.

The discharge consists of payments, either under the directions of establishments, or to paymasters-general, or for extraordinary services. The payments under the directions of the establishments are, the general and staff officers, regiments, troops and companies, garrisons, cloathing the invalids, contingencies, reduced officers, and deductions.

The paymaster-general makes no payment (unless it be to a public accountant) without the authority of the royal sign manual, obtained either previous or subsequent to the payment; and therefore the auditor, before he allows any payment, requires the production of such warrant, as the authority for the paymaster-general's making the payment, and the acquittance of the party receiving, as the proof that he has actually made it. The acquittance may be, either the indorsement of the name of the person receiving on the warrant, or a separate receipt. The warrant and the acquittance together form the voucher. The warrant must be countersigned in some cases by the secretary at war, in others by three lords of the treasury, and in others by both: where the payment comes within the directions of an establishment, the counter signature of the secretary at war alone is sufficient; where it is for any extraordinary service, other than a contingent expence not within the establishment, the warrant is countersigned by three lords of the treasury only; where it is for a contingent expence not within the establishment, it must be countersigned by both: where the warrant mentions or refers to memorials, certificates, reports, lists, abstracts, or accounts, as necessary to or connected with the payment, the auditor requires the production of these instruments, or proper certificates that they have existed. Where a payment has been made pursuant to the warrant of a commander in chief, that warrant must be produced; or, if that is not practicable, his certificate that he has granted such a warrant. But the auditor does not allow the payment upon the authority of that warrant only, he requires also the royal sign manual;

 which

which the paymaster-general obtains by the following means: he presents a memorial to the treasury, with a list annexed, containing the payments he has made for extraordinary services, pursuant to warrants of a commander in chief, praying them to obtain his Majesty's warrant to the auditors of the imprest, directing them to pass and allow in his accounts the sums so paid: this memorial is referred to the auditors, for them to report whether the prayer ought to be complied with: the auditors report, that the payments in the list are included in the discharge of the paymaster-general, and that the king's warrant is necessary to authorize the allowance: upon this report the warrant is granted, and the payments allowed. Where either the warrant or acquittance is lost, the auditor has no discretionary power, in any case whatsoever, to admit other evidence in proof of the payment; to enable him to allow it, a special warrant from the king must be obtained for that purpose.

The steps for procuring this warrant are these: the paymaster-general presents a memorial to the treasury, with a list annexed, praying them to procure the king's warrant to the auditors, directing them to allow the payments in the list, upon a suggestion that the vouchers for them have been lost or mislaid: this memorial being referred to the auditors, their report upon the propriety of granting the prayer is the ground for obtaining the warrant.

When an article is complicated, either involving a calculation, or comprehending many items, the auditor examines the computation and casting: where the payment comes within the direction of the establishment, he compares, and sees that the sum agrees with that direction. Applying these rules to the particular cases, he examines the articles in the discharge, and allows them upon the production of their correspondent vouchers.

The vouchers for the payments to the general and staff officers are, the warrant, with the list annexed; and, the separate receipt of each officer.

The voucher for the payment of a regiment, troop, and company, is complicated: of the six parts, into which the sum allotted to a regiment is divided in the regimental account book, the three deductions of the poundage, hospital, and allowance to widows, is retained by the paymaster-general; the offreckonings are paid to the assignee of the colonel; the subsistence and clearings to the agent. The subsistence and offreckonings are paid without any warrant previously obtained: the subsistence is issued in certain portions, at different times, to the agent, who gives his receipts for those portions as he receives them: the offreckonings are paid upon the production of the assignment, and the indorsement of the agent and clothier. When the regiment is to be cleared, the secretary at war sends to the paymaster-general a warrant, directing him to make out a debenture complete for the pay of that regiment, agreeable to the number borne upon the establishment: this debenture being made out, the paymaster-general receives another warrant, directing him to pay to the colonel the full sum allotted to that regiment in the establishment: upon this authority, he pays the clearings to the agent; who returns to him the receipts for the subsistence, indorses the pay warrant, and signs his name in the regimental account book under the state of that regiment.

This explains the business of the auditor, and the grounds on which he allows payments of this description: he sees that the gross sum agrees with the establishment; he examines the deductions of the poundage, hospital, and allowance to widows; he relies upon the agent that the subsistence and clearings,

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and upon the clothier that the offreckonings, are truly stated; he allows the whole upon the authority of the debenture warrant, the pay warrant indorsed by the agent, the receipt of the clothier, and the signature of the agent at the foot of the state in the regimental account book.

The like steps are taken by the auditor in his examination, and the like vouchers requisite for his allowance, of the payments of all the regiments, troops, companies, and garrisons, upon the establishments in Great Britain, at Minorca, and Gibraltar, and in the plantations.

The cloathing the invalids is intrusted to the paymaster-general of the forces; and is thus conducted: he presents a memorial to the treasury, desiring directions to contract for the cloathing of the invalids, with an estimate of rates annexed. The treasury refer the memorial to the controller of the army accounts, directing him to consider the memorial and rates, and to inspect the patterns. Upon his certificate, that the patterns are approved, and that the cloathing is answerable to the patterns; and upon the certificate of the agent to the invalids, that the cloathing has been provided by the clothier, and sent to the regiments and companies; the secretary at war, pursuant to a warrant from the treasury, prepares the king's warrant, authorizing the payment of the sum allotted for the cloathing to the agent. Hence it follows, that all these instruments, with the pay warrant indorsed by the agent and clothier, must be produced to the auditor.

The voucher for the allowance of a bill for contingencies, is the warrant indorsed by the agent, with the bill annexed: the truth of the account stated in the bill is certified upon honour, by the commanding officer, upon the bill itself.

The payment of the reduced officers is allowed upon the production of the half-pay establishment, with the pay warrant annexed; and the paymaster-general's account of the sums he has paid; and the receipt of each officer or his assigns, with a certificate of his being alive, and not otherwise provided for by government.

The auditor compares the several articles in the list of the deductions for the widows' pensions, with their correspondent entries in the regimental book of account, and allows the payment of the total sum contained in the list, to the paymaster of these pensions (who is an officer subject to account) upon his name appearing to be indorsed upon the list.

The accounts of the deductions of the one shilling and six-penny duties, being certified by the ledger keeper in the pay office, the receipts of the receivers of these duties, as public officers subject to account, at the bottom of the accounts, are vouchers to the auditor for the payment to them of the amount of these duties.

The sums paid over to paymasters-general are proved by the warrants directing the payments, and by the accounts of these paymasters-general, in which they are charged with the sums.

The extraordinaries are various and extensive; but there is not much difference in the sort of voucher required by the auditor to warrant his allowance of the payment: they are, in general, payments of specific sums for certain services; and therefore the warrant, either indorsed, or with a separate receipt, is the voucher for allowing the payment; to which must be added the production

of

of such warrants, and of such accounts, lists, or other papers or instruments, as are alluded to the warrants, or connected with the payments.

The auditor, having thus examined the articles in the pay office account with their correspondent vouchers, reduces the account into the official form of the exchequer, under the divisions of, the charge, and discharge: he does not range the articles, in either division, exactly under the same heads of service, nor in the same order, as they stand in the pay-office account, but disposes them according to his own ideas.

The first article in the discharge, is the surplusage on the last declared account. In the account of a paymaster-general, the amount of his discharge usually exceeds that of his charge: the latter consists of what he has received in the year, and no more; but the former contains payments made both in that and in subsequent years. Extraordinary services incurred in any year, are not voted until the succeeding year; but many of them are paid in the year, and all payments of them, though made in subsequent years, are entered in the account of the year in which they are incurred. Such of them as are paid in that year, are paid either out of the vote of credit, or out of money voted for the ordinary services of the year, but not applied, those services not having come in course of payment. When these extraordinaries are granted, the sum that has been thus borrowed from the ordinary service, is replaced: hence, the sum paid in the year being greater than the sum received, leaves the paymaster-general in surplusage.

One material distinction between the account of the pay office and that of the auditor, is under the head of extraordinaries: these payments are made either with, or without account; the warrant generally expresses which; if it is silent, the auditor himself uses his discretion, and judges from the nature of the service in which class he shall consider the payment. Where a sum is issued on account, the person to whom it is directed to be paid becomes the accountant; and where the payment is in discharge of a bill drawn upon the treasury from abroad, the warrant directs the auditor to charge the drawer of the bill with the value, and in that case the drawer becomes the accountant.

In the pay office account, no particular attention is paid, in any part of it, to this difference in the mode of issue; those who have received money subject to account, and those who have received without account, are inserted promiscuously among the other contingencies and extraordinaries: but in the official account of the exchequer, the auditor of the imprest collects together the names of all those who have received sums on account, and unless they have either passed or settled their accounts before the paymaster general's account of the year is made up, he sets them insuper, that is, he inserts them all together, with the sums received by each, in a list at the foot of the account, which is called the list of insupers. If any of these sub-accountants have passed their accounts in the auditor's office, or produced them to him settled elsewhere before the account of the year in which they received these sums is made up, in that case they are omitted in the insuper list, but are inserted together in the discharge, under the head of payments to persons, for which they have accounted. The paymaster general has credit in this account for the amount of the insuper list; and in his succeeding year's account he is charged in the first article with the same gross sum, described as depending upon sundry persons, and standing insuper upon them in the last account.

If any of these sub-accountants pass or settle their accounts after the account of the year is made up, the auditor classes them together in the next year's account, and gives the paymaster general credit for them in his discharge, and deducts the amount of them from the gross sum of insupers depending, entered at the foot of that succeeding year's account. Where any of them pass their accounts in the time of a succeeding paymaster, and receive balances from him, they are classed in his discharge under the head of money accounted for.

When a person is once set insuper, he must continue subject to account until he is cleared by the auditor. He may be cleared, either by passing his account before the auditor, or by producing to him his account settled elsewhere; in either case, the auditor enters, in the margin of that account in which he stands insuper, opposite to his name, the year in which he is cleared. Where he passes his account before the auditor, and a balance is due from him, the auditor certifies that balance to the treasury, and he is directed, by a king's warrant, to pay it either to the paymaster general or into the exchequer; upon production to the auditor of that warrant, indorsed by the paymaster general, where it is paid to him, or of a pay-office certificate, that it is so paid, or of the tally, where it is paid into the exchequer, the auditor writes at the bottom of the account "even and quit," and clears the insuper. If the account is settled elsewhere, and the accountant produces a warrant with the settled account annexed, directing him to pay the balance either to the paymaster general or into the exchequer, with the indorsement or certificate in the one case, or the tally in the other, the auditor clears the insuper. If, upon the account being passed or settled, the balance is due to the accountant, the warrant directing the paymaster general to pay him that balance, indorsed by the accountant, being produced to the auditor by the paymaster general, as his voucher for that payment, the insuper will be cleared; and these are the only means (unless by special warrant obtained for that particular purpose) by which a sub-accountant of this description can be cleared.

The official account, drawn up by the auditor, is neither signed nor sworn to by the paymaster general; his attestation upon oath of the pay-office account (which comprehends all the receipts and payments of the year) and of the regimental account, is sufficient. Two parts of the official account are ingrossed; and it is declared, and passed through the exchequer offices in like manner as the accounts of the treasurer of the navy. The total charge upon the paymaster general, in this account of the year 1767, amounted to 2,221,525l. 19s. 2d. and his total discharge, to 1,881,141l. 17s. 7d.

The pay-office book of account includes not only the receipts and payments for the army services, but also those on account of Chelsea hospital: the auditor of the imprests separates the accounts of the paymaster general of the forces from those of the paymaster and treasurer of Chelsea hospital, and forms them into two distinct accounts.

The account of the paymaster and treasurer of Chelsea hospital consists of the charge and discharge: the charge is composed of the deductions of the poundage, and the one day's pay stopt from the pay of the forces, and of the poundage stopt from the payment of the agent for the out pensioners: the discharge includes the payments of salaries, and for provisions, necessaries, and contingent expences of the hospital, and to the agent for the out pensioners. Part only of the poundage is applied to the use of Chelsea hospital; the other part is expended

pended in the payment of the exchequer fees and of various salaries; but all the payments out of this fund, of whatever kind, are included in this hospital account.

The vouchers for the salaries are, the establishment, and the king's warrants, either indorsed by, or with the separate receipts of the parties. The vouchers for the provisions, necessaries, and contingent expences, are, the warrants of the commissioners for managing the affairs of the hospital, with the bills annexed, and the receipts of the parties. The auditor examines the computations and castings, but forms no judgment upon the reasonableness or propriety of the articles; the allowance of the commissioners is decisive as to the consideration of the payment. The sum for the out pensioners is a specific sum, voted by parliament for that purpose; and is paid, pursuant to the warrant of the commissioners, to the agent for those pensioners; who is a public accountant, and passes an annual account of the sum he receives before the auditor of the imprest. This hospital account is reduced into the official form; it is declared, and passes through the exchequer offices in like manner as that of the paymaster general of the forces.

Among the subjects that have occurred to us in the progress of this enquiry, there are many which furnish matter of observation.

The pay of the army is the first in order that presents itself to us. By means of the examinations above mentioned, and of the inspection of the establishment, and regimental account books, together with the examinations of Charles Marsh, Esq. an assistant clerk in the war office, and of James Meyrick, Esq. an agent to several regiments, we have been enabled to trace this extensive branch of the public expenditure through its various mazes.

The establishment under the royal sign manual, with the regulation of the subsistence, and the warrants directing the deductions, annexed thereto, is the instrument that regulates the pay of the army: it contains the distribution of the whole sum voted by parliament for defraying the charge of the land forces, in certain portions, among the several regiments, troops, companies, and garrisons: the portion to which we shall confine our attention, is that which is allotted to a marching regiment of foot. This portion is divided into five parts: the pay, and four allowances. The first, is the full pay of the officers and private men, by the day and the year; The second, is the allowance to widows; the third, to the colonel, and for clothing lost by deserters; the fourth, to the captain, and for recruiting, &c. the fifth, to the agent. The allowance for widows is a sum equal to the pay of two private men: the other three compose together a sum equal to the pay of four private men; these are called warrant men: and the sum is thus distributed: first, the allowance to the colonel consists of two parts; the subsistence of one man, which is for his own use; and the gross offreckonings of the four men, which fall into, and form a part of, the division called the offreckonings. Secondly, the allowance to the captain is the subsistence of two men: this is not for his use; but for the purpose of recruiting; and, therefore, is placed by the agent to the non-effective fund. Thirdly, the allowance to the agent, is the subsistence of one man; and is for his own use.

We endeavoured to trace these divisions in the establishment to their origin; and learned, from the report of the committee of the house of commons, appointed to consider the state of his majesty's land forces and marines in the year 1746, that these allowances were first added to the establishment in the year 1717. This led us to the war office for such documents as were to be found there, and could

could throw light upon the subject. They transmitted to us copies of two establishments of a regiment of foot; the first, dated the 25th of December, 1716, which contained only the pay of the officers and men; the second, dated the 25th of August, 1717, in which, besides the pay, was inserted the allowance for widows, consisting of the pay of one private man only. We received likewise from them, copies of two letters from Mr. Pulteney, the then secretary at war; the one to the commissary general of the musters, dated the 11th of August, 1716; the other to the Earl of Lincoln, the then paymaster general of the forces, dated the 1st of February, 1716-17, together with a copy of the distribution alluded to in that letter, and of the king's warrant to the paymaster general of the forces, dated the 15th of July, 1717. We may collect from these papers, that, previous to this period, these allowances were existing, but in a different shape. Five fictitious men in each company had been passed upon the musters, and their pay had been applied in these allowances. The warrant of the 15th of July, 1717, discontinues the five fictitious men upon the muster rolls, but continues their pay, and subjoins it to the pay of the regiment, at the foot of the establishment, disposing it in the four divisions above mentioned; in which it has continued ever since. The allowance for widows, included in the pay upon the old establishment, was the pay of one private man only; but in the new one, it was encreased to the pay of two. Besides these warrant men, each company has one, two, or three non-effectives, according to the number of which the company consists, called contingent men; whose subsistence is paid to the captain, for the purpose of keeping the arms in repair, and of defraying other contingent expences of the company.

The paymaster general, whose province it is to issue all these sums, is obliged to make a division of his issues different from that in the establishment: he must attend not only to the divisons he finds there, but also to the regulation of the subsistence, to the fund appropriated for the clothing the non-commissioned officers and private men, and to the warrants directing the deductions. Hence he forms a division of his own, engrafted upon the divisions and regulations in the establishment: it consists of six parts—the subsistence—the allowance for widows—(these two he takes from the establishment)—the poundage—the hospital—the offreckonings—and, the clearings.—The last four are consequential to, and formed out of the establishment, with the regulations and the warrants taken together. Under some one or other of these heads he issues in portions, at different times, the whole sum (except the allowance for widows, and unless there are respites) allotted to the regiment. Under the head of subsistence, he issues—the subsistence either of the whole regiment, or of the effectives only, if so directed by the secretary at war—the subsistence of the one warrant man which belongs to the colonel—the subsistence of the two warrant men, which is the allowance to the captain for recruiting, &c.—and, the subsistence of the remaining warrant man, which is the allowance to the agent. Under the head of allowance to widows, he issues to the paymaster of the widows' pensions so much as he requires for that service; the remainder either continues in his hands, as a saving, until parliament directs its application, or is applied by him in the mean time, towards the payment of the extraordinaries. The deductions of the poundage, and hospital, he applies to the support of Chelsea hospital, and to such other purposes as he is directed by the king's warrants to apply them. Under the head of offreckoning, he issues to the assignee of the colonel a sum which is

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the difference between the full-pay and the subsistence of the non-commissioned officers and private men, and of the four warrant men, and of the contingent men, deducting from that sum the poundage, hospital, and agency upon their full pay. Under the head of clearings, he issues sums of three denominations; first, the commissioned officers arrears, that is, the difference between their full pay and subsistence, deducting the poundage on their full pay, and the hospital; secondly, so much of the subsistence of the non-commissioned officers and private men as has not been issued under he head of subsistence; thirdly, the agency, that is, two-pence in the pound upon the full pay of the regiment. Where the poundage is directed to be returned to the non-commissioned officers and private men, he issues it under the head of returned poundage. Three of these divisions, the subsistence, the clearings, and the returned poundage, are issued to the agent; who disposes of them in this manner: the subsistence of the commissioned officers he pays to them, including that of one of the warrant men to the colonel; the subsistence of the non-commissioned officers and effective private men he pays to the regimental paymaster; he places to the non-effective fund the non-effective subsistence, including that of two of the warrant men; the subsistence of the remaining warrant man he retains to his own use. Of the clearings, he pays to each officer his share of the arrears; he places the non-issued subsistence to the non-effective account; and retains the agency to his own use. The returned poundage he pays to the regimental paymaster without deduction. The assignee of the colonel applies the nett offreckonings to the payment of the bills, and all other expences attending the cloathing; the surplus he places to the credit of the colonel. The regimental paymaster detains out of the subsistence of the serjeants two-pence, and of the corporals three halfpence, and of the private men one penny a week; which is equally divided between him and the surgeon; but this deduction is returned to them again.

From hence we may collect the articles of which the actual pay received by the officers and men is composed. The colonel has his own subsistence, that of one warrant man, his arrears, and the saving from the cloathing of his regiment. The captain has his own subsistence, that of one, two, or three, contingent men, according to the establishment of his regiment, and his arrears. The other commissioned officers have their subsistence and arrears. The non-commissioned officers and private men have their susistence, and the allowance to the regimental paymaster and surgeon returned back to them. The private men receive back likewise their poundage.

We have been considering the pay of a marching regiment of foot only. In other corps, the divisions, allowances, and deductions, are different. In the establishment of a regiment of dragoons, the allowance for widows is not so much as the one day's pay of two private men; and it is entirely omitted in the establishment of the invalids. In many cases, the pay, or parts of the pay, are exempt from the poundage and hospital: the poundage is returned to none but the private men of the foot-guards and marching regiments, and to the effectives only. The cavalry have an allowance of grass-money; which in time of peace, is paid out of the allowance for keeping the horses; and in time of war, is an article in the contingent account of the regiment.

The cloathing of the invalids is not committed to the colonel or commanding officer, but to the paymaster-general of the forces.

This description of the pay of the army, shews it to be apportioned and issued, in a manner complicated and intricate. It is so compounded and decompounded

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that, without a very curious and minute investigation, it is hardly possible for an officer to know whether he receives in any year all that he is entitled to for his service.

It is not our intention to convey any opinion upon the quantum of the pay of the army. We do not mean either to encrease or diminish what any one person, in the scale of military rank, receives at this day as the compensation for his service: we call in question the propriety of no one article of advantage that may accrue to him under the present system of payment: it is not within our province, nor are we competent to decide upon military merit, or settle the stipends for military services. The object of our regulations is the mode of payment only, and the rendering that mode more simple and intelligible, more uniform and equal.

In the regulation of an office, it is prudent to keep as near as possible to the forms in use: the less they are departed from, the less averse will the officers be to admit the improvement.

The establishment which pursues the estimate for the army services, presented to the House of Commons, and is the instrument that contains the distribution of the sum granted for that service, originates in the war office; and the authority for every payment made by the paymaster-general, pursuant to that establishment, passes through the same office: consequently, every alteration in the mode of payment must take its rise there likewise.

The first source of perplexity in the present mode of paying the army is found in the establishment: the sum therein allotted for a regiment, is distributed among the several ranks as if it were the actual pay of the persons in such ranks, and in many of the warrants directing the disposition of that sum, it is stiled the pay of the forces; whereas, not a person therein described does in fact receive, either by the day or the year, the sum affixed as the pay of his rank.

The services to which the sum allotted for a regiment is at present applied, are these: the subsistence and arrears of the officers, the subsistence of the non-commissioned officers, the subsistence and returned poundage of the private men, the cloathing of the non-commissioned officers and private men, the recruiting fund, and, the agency: these are services that immediately concern the regiment: the rest are more remote, and relate to the military service in general; as, the relief of the widows, Chelsea Hospital, and the other miscellaneous services paid out of the poundage.

The establishment of a regiment would become more simple and intelligible, if it were relieved from all these services, except the pay of the officers and private men, and if the divisions of the sums therein stated were made conformable to the actual pay of the several ranks. To effect this, the fictitious men, both contingent and warrant men, must be suppressed; the allowance to widows, and the deductions of the poundage and hospital, must be abolished; separate specific funds, formed upon estimate, must be substituted for the cloathing, the recruiting service, widows, Chelsea Hospital, and the other miscellaneous services now paid out of the poundage; and distinct accounts must be kept of the expenditure of each.

As it is not our intention to propose any variation in the quantum of the pay actually received by any person in the establishment; so neither do we mean to alter the quantum of the subsistence, but to keep it as it is now, distinct from the full pay. There may be very good reasons for the present practice of retaining

taining a certain portion of the pay for some time, to be issued afterwards at a proper season. The establishment, freed from the provision for the services above mentioned, will consist of the subsistence and arrears only; the pay will continue to be issued under these two denominations, and the account of the full pay of a regiment, in the regimental account book in the pay office, will be comprised in the same two divisions only. But the calculation of the pay in the establishment must be varied: it is at present made upon an even integral sum by the day and the year; for instance, the calculation for a marching regiment in the establishment of the year 1767 is this: forty-seven men, at eight-pence each, is by the day one pound eleven shillings and four-pence; and for three hundred sixty-five days, five hundred seventy-one pounds sixteen shillings and eight-pence. The full pay of a private man, at eight-pence a day, is twelve pounds three shillings and four-pence by the year; this sum being subject to the deductions of the poundage, and one day's pay, which amount to twelve shillings and ten pence, is reduced thereby to eleven pounds ten shillings and six-pence; a proportional deduction from eight-pence, the day's pay, will reduce it to seven-pence halfpenny and one hundred and fourteen three hundred sixty-fifth parts of a farthing; a fractional sum very inconvenient for multiples, and perplexing to the calculation. If the calculation in the establishment be made upon the subsistence as it is now regulated, and which is an even sum, and a third column be added for the arrears, that is, for what remains due to them for their full year's pay, over and above their subsistence (the greatest part of which is now included in one sum in the clearings) the total of the column of arrears, added at the bottom to the total of the subsistence, will be the sum allotted for the year's pay of that regiment. The arrears of the commissioned officers (the colonel and captains excepted) will consist of the same sums as are now calculated in the clearings, and paid to them by the agents; and the arrears of the private men will be returned poundage, as it is now calculated, and issued under that head, provided and so long as it shall be his Majesty's pleasure to continue this bounty to them.

The abolition of the poundage will cause a variation in the calculation of the half-pay establishment. The sum to be paid to each officer is at present calculated by the day; and to the half-pay list is annexed a warrant, directing a deduction of six-pence in the pound to be made from the payments: the reduced officers are paid every six months, and at that time this deduction is made. As we have no intention to alter the quantum of the sum paid to any person upon this list, if the present mode of calculating be continued, and the poundage be deducted, the day's pay must be reduced in the proportion that six-pence bears to one pound, that is, one fortieth part; which will confuse the calculation in a manner similar to that above mentioned, relative to the full establishment.

No reason occurs to us why the calculation may not be made by the half-year, instead of by the day; especially as we find, at the end of this establishment, that the half-pay of the officers and private gentlemen of the two troops of horse guards reduced, is calculated, not by the day, but for three hundred sixty-five days.

By abolishing the contingent and warrant men, we do not mean to take away the advantages of the colonel, captain, and agent, derived from their pay: the colonel has the subsistence of one, and the agent of another, of the warrant men; the captain has the subsistence of the contingent men. No reason occurs why

these sums of subsistence should not be added to the subsistence of the colonel and captain in the establishment; and why the agent should not be inserted in it, instead of being placed among the allowances, with his agency entered in the column of arrears: this will cause no variation in the mode of issue; for these sums of subsistence are now issued with the regimental subsistence, and the agency is a part of the clearings.

Where the pay of the officers is subject to the one shilling and sixpenny duties, the paymaster-general detains them out of their pay in his office, and pays them to the receivers; but, as we propose that all officers should receive the entire sums which will be allotted to them for their pay in the establishment without deduction, under the heads of subsistence and arrears, their actual pay continuing the same, these duties must be paid out of the fund to be created to satisfy those services, to which the poundage is at present applicable.

The small deductions of one penny a week from the subsistence of each of the private men, of three halfpence from the corporal, and of two-pence from the serjeant, are equally divided between the regimental paymaster and the surgeon, but are repaid by the king's bounty, out of the extraordinaries. As the surgeon is now upon the establishment, this emolument of his may be added either to his subsistence or arrears; and the regimental paymaster may be put upon the establishment, and his share entered in the like manner.

The other services that have hitherto been provided for out of the gross sum allotted for a regiment, and for which we propose specific funds, are, the cloathing of the non-commissioned officers and private men, and the recruiting service; together with those to which this sum has been contributory, the relief of officers' widows, Chelsea Hospital, and certain miscellaneous services.

The fund for the cloathing is the nett offreckonings, that is, the difference between the subsistence of the non-commissioned officers and private men and their full-pay, after deducting the poundage, hospital, and agency, upon their full pay. Though the total sum allotted for a regiment is directed by the pay warrant to be paid to the colonel, and his agent indorses it; yet this cloathing fund is not applied by the colonel himself: the paymaster-general is directed by the mutiny act to pay the offreckonings to such person only as has a regular assignment of them; and, therefore, the colonel always assigns them, either to the clothier or to his own agent: the assignee receives them of the paymaster-general, and thereout defrays the cost and all the expences attending the clothing; and for the residue he accounts to the colonel.

We learn from Robert Quarme, Esq. chief clerk in that branch of the office of the comptroller of the army accounts that relates to the cloathing, in what manner this service is conducted. The cloathing this part of the army is entrusted to the management of a certain number of general officers, called the clothing board, chosen annually by the board of general officers. This clothing board is governed by instructions issued in the sixth year of the reign of queen Anne. Upon a certain day appointed by the board, the clothiers produce to them patterns of the several species of clothing: after examination, those that are approved of are sealed with the seals of three of the board, and with the office seal, and delivered to the clothiers. After the clothing is made up, it is reviewed by one of the board appointed for that purpose, taking care that no one reviews the clothing of his own regiment. Upon the certificate of the reviewing general, that he has found the clothing agreeable to the patterns, the clothing board

board join to the colonel's assignment their certificate to the paymaster-general, that the clothing has been viewed and approved, and desiring him to pay to the assignee the sum mentioned in the assignment.

The offreckonings being calculated upon the full establishment, including the non-effectives, contingent, and warrant men, and clothing being procured for the effectives only, a surplus must accrue from this fund to the colonel; and the more defective the regiment, the greater will be that surplus, and therefore different in different regiments.

We do not mean to convey the most distant idea, that we have the least reason to imagine any undue advantage has been taken of this mode of clothing the army by any person whatsoever; but we are well grounded in suggesting a reform, where an usage is open to abuse.

The principles upon which our regulations proceed, lead us to reduce this vague emolument to certainty and equality. From the produce of a given number of years, an average may be obtained of the profit accruing to the colonel from the clothing; a compensation for which may be made a part of his pay, and encreafe either his subsistence or his arrears in the establishment, or both, in such proportions as may be consistent with the regulations in use. A specific fund upon estimate may be voted annually for clothing every corps that composes the army, without exception; and the clothing board may go one step farther than they do at present: as they pass their judgment upon the quality of the patterns, they are equally competent to judge of the price, and may therefore contract for the clothing of every corps; and when the contract is compleated they may, after inspection and approbation, direct the paymaster-general to pay to the clothier the price specified in the contract, as they do now the sum mentioned in the assignment. One distinct account will then be kept in the pay-office of the cloathing of the whole army, as there is now of the clothing of the militia, for which a specific sum is granted by parliament; and to which, as well as to the clothing the invalids, the regulations we have above suggested may, with equal propriety, be extended.

The next to be provided for is the recruiting service: the fund at present applicable to that purpose is compounded of the subsistence of the non-effectives and of two of the warrant men: the disposition of it is regulated by his majesty's warrant, dated 19th of February, 1766. Should it be thought expedient, as it seems reasonable, to issue the subsistence, not upon the full establishment, but according to muster, and to abolish the warrant men, this fund will be extinguished; and to supply its place a specific fund must be created, and voted annually upon estimate, for the purpose of recruiting the army, and a distinct account kept in the pay office of the issues under this head of service.

The warrant that regulates this recruiting fund directs, that the remaining balance upon the non-effective account of a marching regiment, after setting apart a certain sum, shall be divided every year among the captains, provided it shall not exceed 20l. to each: if their interest in this fund has been productive, they are not to be deprived of it because the fund is abolished: their arrears should be increased in the establishment, by a sum equal to their average receipt out of this fund for a given number of years.

Every regiment and corps in the army will have an interest in, and its share of, the two funds for the cloathing and recruiting: such shares, when paid, will not be placed in the pay office to the separate account of the regiment or corps, but

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to the general account of the service: what is issued to the agent will be charged by him to the account of the corps to which it belongs: the accounts of these funds will resemble the account of the contingent fund, as it is now kept in the pay office. One distinct sum for contingencies upon account is inserted in the establishment: a payment out of that fund is made to most of the regiments and corps in the service; but every payment is placed to one account only, under the head of contingencies.

The sum that has hitherto been allotted for this service is 20,000l. and if it has exceeded that sum, the over-payments have been carried to the account of the extraordinaries, because not provided for in the establishment. As the probable contingencies may be easily estimated, a sufficient sum should be provided for that service, that the account may be preserved entire.

The first of the services provided for by contributions from the pay of the regiments and corps is, the relief of the widows: this service has no connection with the pay of a regiment. The propriety is apparent of substituting one separate fund for this distinct service, in the place of a fund composed of many articles, subtracted from as many different sums granted principally for other purposes.

The other two contributions are, the poundage, and the one-day's pay: these are blended together in one fund, and applied for the support of Chelsea hospital, the payment of the returned poundage, and of certain fees and salaries.

Chelsea hospital is another of those distinct services that requires to be provided for by a separate fund: one branch of it, the support of the out pensioners, is at this time a specific voted service: a similar independent fund should be established to defray the expences of the other branch of this charity.

If the returned poundage be inserted in the establishment, the fees and salaries will be the only services remaining; and may be annually provided for in like manner by a separate established sum; in which may be included a provision for the payment of the one shilling and sixpenny duties, and for any other contingent expence that concerns the whole army, and may have escaped our attention or enquiry.

The number of independent funds proposed to be established by these regulations are five: — the cloathing — the recruiting — the widows — Chelsea hospital — and the miscellaneous services. In classing the services, with a view to determine how many separate funds it may be necessary to create, the number as well as nature of the services should be attended to. It is inconvenient either to multiply funds unnecessarily, or to incumber one fund with too many, or with heterogeneous and unconnected services.

The accounts of all the funds for specific services, in the pay office, should be balanced every year, and as soon as possible after the expiration of the year, and the state of them transmitted to the war office before the grants of parliament for the ensuing year are voted, that the secretary at war may be the better enabled to form his estimates for the future services.

Our regulations have been applied to the circumstances of a marching regiment of foot: in other of the army corps, as in the guards, the cavalry, the invalids, the militia, and the marines, these circumstances vary; but, probably, not so materially as to prevent the same regulations from being easily reconciled and made conformable to such distinctions.

The general principle we have had in view is, that the establishment should contain the real full pay of every person named or described therein, and nothing more;

more; and that every other ſervice, or claſs of ſervices, relative to the army, ſhould be provided for by its own diſtinct fund.

The advantages that are intended to be derived from the regulations propoſed are theſe; — to render the army eſtabliſhment ſimple and intelligible — to reduce the actual pay of each officer and private man throughout the army to a certainty, and in ſimilar ranks to an equality; each will know the reward of his ſervice, and the ground on which he may claim it — to relieve the office that keeps the accounts, and the office that paſſes them, and the agent, from much unneceſſary trouble; no unimportant conſideration in the preſent ſtate of the army accounts. The computing the offreckonings, a branch ſo extenſive as to give a title to one of the officers in the pay office, will be at an end, and the officer become unneceſſary — There will be no computations and caſtings of the allowances to widows; poundage and hoſpital to form, enter, examine, and compare. The amount of the fund for the allowance to widows, in the year 1767, was 15,604l. 17s. 2d. the number of articles that compoſed it was ſixty-four: the poundage was 52,304l. and the number of articles four hundred ninety-two: the hoſpital was 2637l. 5s. 7d. and the number of articles three hundred fifty-nine; and in time of war the number of articles is very much increaſed. The account of every diſtinct ſervice, or claſs of ſervices, will be reduced to a ſimple debtor and creditor account; and the public will every year be made acquainted with the amount of their expence for each ſervice, and be the better able to judge where to retrench.

Another effect which theſe regulations tend to produce ought particularly to be mentioned: If the eſtimates for theſe ſervices be confined to the probable demands of the year, and the ſums granted for them are applied, as they ought to be, as ſoon as the ſervices are incurred, the fund of voted ſervices remaining unapplied, out of which the extraordinaries have hitherto been paid, will be greatly diminiſhed, if not totally exhauſted, and eſtimates for the extraordinaries will then become indiſpenſable.

We were purſuing our enquiry, and proceeding in our obſervations upon various branches that grow out of the ſubject matter before us, the reſult of which we intended ſhould have formed a part of this report; when, finding from the votes of the houſe of commons, that the pay office of the army was one of the ſubjects of preſent deliberation, we thought it our duty to complete our enquiry into that office, and to ſubmit our proceedings, with ſuch obſervations as had occured to us, upon the manner of conducting the pay of the army, that the legiſlature might be poſſeſſed of ſuch information as has been diſcloſed to us relative to the office of the paymaſter general of his majeſty's forces.

Office of Accounts,
Surrey-ſtreet,
20th March, 1783.

T. ANGUISH, (L. S.)
A. PIGGOTT, (L. S.)
RICHARD NEAVE, (L. S.)
SAMUEL BEACHCROFT, (L. S.)
GEORGE DRUMMOND. (L. S.)

APPENDIX.

APPENDIX.

No. I.

The EXAMINATION of JOSEPH HUGHES, Esq. taken upon Oath, upon several days between the 10th of January and 17th of February 1783.

THIS examinant saith, that he is one of the deputy auditors of the imprest in the office of Lord Sondes, and had the principal share in making up the final account of Lord North and George Cooke, Esq. joint paymaster general of the forces, for one year, ending the 24th of December 1767; which is the last declared account of a paymaster general of the forces. The account for the subsequent half year, which was that of Mr. Cooke and Mr. Thomas Townshend, was declared before this account of Lord North and Mr. Cooke.

The materials of the account for this year, which were sent to the office of the auditor, from the office of the paymaster general, were the following: A book of account; this book, when compleat, comprehends the total charge and discharge as paymaster general of the forces for the year: five books, containing the establishments of the guards and garrisons, and land forces, in Great Britain; of the forces in the plantations, of the forces in Minorca and Gibraltar; of the Irish regiments in the pay of Great Britain, and for the half pay: the regimental account book, and the poundage book; the list of the deductions for the widows' pensions; the imprest roll; the warrants, with the papers they refer to annexed to them; and the receipts.

The materials of an account, which are generally the first transmitted from the pay office of the army, are, the book of account, containing a part of the charge and discharge, with some of the vouchers, accompanied with a list of the particulars; for which book and vouchers a receipt is given: this account is never sent complete at first; frequent additions are made afterwards, both to the charge and discharge, until both are completed; nor are the vouchers all delivered in at first complete. This book, for the year 1767, was delivered into the office the 30th of October 1779. It has been the usage for the accountant of the pay office to take the account book from the office of the auditor back to his own office, and enter the additions there, and return the account book, with the vouchers for those additions, to the auditor; the vouchers, when once delivered in, are not permitted to be taken from the office.

The book of account contains at the end, an abstract of all the heads and sums in it; this abstract, after the account is examined, and the balance agreed to, is signed by the paymaster general, and he is sworn to the truth of the account, before a baron of the exchequer.

The discharge in the book of account, when first delivered in, generally consists of, the payments to the general and staff officers, the pay of the regiments, troops, and companies, and to the officers upon half pay, and payments for contingencies and extraordinaries: the office proceeds, immediately after the receipt of the account book, upon the examination of these items; if there are any mistakes, omissions, or articles that want explanation, the auditor

puts a query upon them, draws out the ſubſtance of his objections, and ſends it to the pay office for their anſwers: ſometimes they return their anſwers in a ſhort time, and ſometimes not till a long while afterwards; and the auditor is ſtopt in his progreſs during that time. When this examination is near finiſhed, application is made to the pay office to complete the charge and diſcharge of that year. After all the materials are received and examined, the account is reduced into the official form.

In a complete account, the charge conſiſts of the ſums impreſted at the exchequer, and the voluntary charge: the voucher for the impreſt is the impreſt roll; for ſome part of the voluntary charge, vouchers are produced; other part is admitted without vouchers; that part of the voluntary charge for which vouchers are produced, conſiſts of deductions from the pay of the forces, of money received from the treaſury of Ireland, profit by remittances, balances of accounts, ſums received from paymaſters of the forces and others, the ſurcharge of ſums paid by the remitters to the deputy paymaſters abroad, and balances of preceding paymaſters in the hands of their deputies, applied for the ſervice of the paymaſter in office; for all theſe items vouchers are produced: that part of the voluntary charge for which no voucher is produced, is the profits on bills of exchange; the auditor has no means of coming at the knowledge of this article, but from the account given by the pay office.

The deductions from the pay of the forces conſiſt of, the widows' penſions, the duties of twelve-pence and ſix pence in the pound, and the ſtoppages for proviſions: the ſum for the widows' penſions appears from the regimental book of account; the two duties appear from the receipts of the receivers; of the ſtoppages, an account is delivered in, ſigned by the accountant of the pay office. The money from Ireland is checked by the certificate of the deputy vice treaſurer there, produced by the paymaſter; the profit by remittances is taken from an account made up and ſigned by the accountant of the pay office; the balances of accounts are checked by the accounts themſelves, either paſſed by or produced to the auditor; and the ſums received from paymaſters of the forces by the king's warrants endorſed: ſums paid by the remitters to the deputy paymaſters abroad, are checked by the accounts of thoſe remitters when paſſed in the office; or by their certificates before the accounts are paſſed. The balances of a former paymaſter in the hands of his deputy, and applied by the paymaſter general in office, are checked by the account of the former paymaſter general.

In the diſcharge the auditor allows no payment made by the paymaſter general of the forces, without the authority of the king's ſign manual, counterſigned either by the ſecretary at war, or by three lords of the treaſury. Where the ſums iſſued come within the directions of the eſtabliſhment, the warrant is counterſigned by the ſecretary at war alone; where they are not within the eſtabliſhment, that is, for all the extraordinary ſervices (except for the contingencies not within the eſtabliſhment) the warrant is counterſigned by three lords of the treaſury only; for contingencies not within the eſtabliſhment, the warrant muſt be counterſigned by both: beſides this authority, the auditor requires, as a voucher for every payment, the receipt of the perſon to whom it is made.

The paymaſter general ſends to the auditor's office, a book, called the regimental account book, containing the full pay of the ſeveral regiments, troops, companies, and garriſons, according to the eſtabliſhment paid for that year; the full ſum allotted to each regiment, troop, and company, is divided into ſix parts, under the denominations of the poundage, the hoſpital, the ſubſiſtence, the

allowance for widows, the offreckonings, and clearings; the page containing this division, is signed by the agent to the regiment, troop, or company. The auditor allows this payment by the authority of two of the king's warrants, countersigned by the secretary at war; the one directing the paymaster general to make out a debenture complete for the pay of the regiment, troop, or company, agreeable to the numbers borne upon the respective establishments; the other directing the paymaster general to pay to the colonel of the regiment, or captain of the troop or company, the full sum allotted to them by the establishment. These two warrants above mentioned, with the acquittance of the agent endorsed upon the pay warrant, and the receipt of the clothier, are the vouchers for the auditor.

In his examination of the sum paid for a regiment, he first compares the gross sum entered in the regimental account book with the sum allotted in the establishment; he then examines the deductions of the poundage, the hospitaland the allowance for widows; he admits the state of the subsistence and clearings upon the signature of the agent; for the offreckonings, the receipt of the clothier or his assigns is produced; he takes the like steps in examining the payments for the troops and companies. The auditor proceeds in the same manner in his examination of the sums paid to the garrisons; the state of those sums vary from the state of the sums paid to regiments, in the number of deductions made from them

The regimental book of account is signed and sworn to by the paymaster general before the deputy auditors of the imprest, after it is examined, and before the official account is declared. The authority for the payment of the general and staff officers, is the king's warrant, directing the pay according to the establishment, to the several persons whose names are in a list referred to by the warrant, with the sums due to them; and the receipts of them, or their assigns, are the vouchers for the allowance of the payments: these sums are compared with the sums in the establishment. A bill for contingencies is allowed, pursuant to the king's warrant, to which the bill itself is annexed, directing the sum to be paid to the colonel of the regiment; and the indorsement of the agent upon the warrant, is the voucher for the payment: the auditor examines the computations and castings; he can pass no judgment upon the separate items, the truth of the account is certified upon honour by the commanding officer.

The payments to the general and staff officers, and for the regiments and contingences upon the establishments at Minorca, Gibraltar, and in the plantations, are allowed upon warrants and vouchers similar to those upon which the payments upon the establishment in Great Britain are allowed.

Where payments are made for extraordinary services in Great Britain, some of the warrants direct specific payments to particular persons therein named; in this case the warrant indorsed by the person receiving, is a sufficient voucher; to some of the warrants a bill or bills, containing the particular items of the sums directed to be paid, are annexed: the auditor examines the computations and castings, and allows the payment upon the indorsement of the person entitled to receive it. If the warrant directs the sum to be paid upon account, the warrant indorsed is the voucher for the payment, and the person to whom the sum is directed to be paid, is set insuper upon the account of that year: where a sum for an extraordinary service is paid pursuant to a warrant from a general or commander in chief, that warrant, whether it is for a specific sum, or a final warrant, with an abstract of the various payments annexed, must in general be produced

to the auditor; or if it is loſt, or cannot be produced, a certificate muſt be obtained from the commanding officer who iſſued it, that ſuch a warrant has been granted, and either the indorſement muſt appear upon the warrant, or a ſeparate receipt of the party, reciting the date of the warrant, muſt be produced as evidence of the payment. But another ſtep muſt alſo be taken before theſe payments can be allowed: the paymaſter general preſents a memorial to the lords of the treaſury, with a liſt annexed of the payments made for the extraordinaries by virtue of the warrants of the commander in chief, praying them to obtain the king's warrant to the auditors of the impreſt, directing them to paſs and allow in his accounts the ſums ſo paid; the lords of the treaſury refer this memorial to the auditors, to report whether it ought to be complied with; the auditor reports, that the payments in the liſt are included in the diſcharge of the paymaſter general, and that the king's warrant will be neceſſary to authorize the allowance thereof; upon the production of this warrant, the auditor allows it.

An account is made up at the pay office, of the deductions from the pay of the forces of the year for the widows' penſions; this account is compared by the auditor with the ſeveral particular items in the regimental book of account; and the indorſement of the deputy paymaſter of the widows' penſions upon this account, is the voucher for the paymaſter general for the total ſum due on account of thoſe penſions, and paid by him to the deputy paymaſter: the number of items that compoſe the total ſum for widows' penſions for the year 1767, was ſixty-four Accounts are made out at the pay office, and certified by the ledger keeper, of the amount of the deductions of the one ſhilling and ſixpenny duties; the receipts of the receivers upon theſe accounts are the vouchers to the auditor.

Where the king's warrant mentions or refers to memorials, certificates, or reports, as neceſſary for the payment directed by the warrant, the auditor requires the production of thoſe inſtruments, or proper certificates of them: hence in the payment for the cloathing of the invalids, the vouchers produced to the auditor are, the memorial to the treaſury by the paymaſter general, deſiring directions to contract for the cloathing, with the eſtimate of the rates annexed; the report of the controller of the army accounts, purſuant to a reference from the treaſury of this memorial, directing him to conſider the memorial and rates, and to inſpect the patterns, and his certificate that the patterns are approved, and that the cloathing is anſwerable to the pattern; the certificate of the agents to the invalids, that the cloathing has been provided by the clothier, and ſent to the regiments and companies; the treaſury warrant directing the ſecretary at war to prepare the king's warrant for authorizing the payment of the ſum for cloathing to the agent; and the king's warrant ſo prepared, indorſed by the agent and the clothier.

The paymaſter general produces to the auditor, an account of the particular ſums paid by him for half pay to the reduced officers: the vouchers produced to the auditors to warrant theſe payments are, the half pay eſtabliſhment, with the king's warrant for the payment annexed, together with a certificate that each perſon is living, and not otherwiſe provided for by government; and the receipt of each perſon, or his aſſigns; and where perſons have been put upon half pay after the eſtabliſhment has been made out, the particular warrants are required directing thoſe payments.

Where the warrant or voucher is loſt, the auditor has no diſcretionary power, in any caſe whatever, to allow the payment upon any other evidence; the king's ſpecial warrant muſt be obtained to authorize him to allow that payment: to obtain

tain ſuch a warrant, the paymaſter general preſents a memorial to the treaſury, praying them to obtain the king's warrant, directing the auditor to allow the payments in a liſt annexed, upon a ſuggeſtion that the vouchers have been loſt or miſlaid. This memorial is referred to the auditors, and upon their report the warrant is obtained, and the payments allowed upon that authority.

Where a balance in the hands of a deputy paymaſter general is applied for the ſervice of the ſucceſſor, a warrant is obtained for the allowance of that balance, upon the report of the auditor to the treaſury, that it is charged in the account of the ſucceſſor.

The tally is the evidence of ſums paid into the exchequer.

At the end of every year's account is added a liſt of all thoſe perſons to whom money has been iſſued by the paymaſter general on account during that period, and not cleared before the account is made up: the names on this liſt are not ranged alphabetically: the ſame warrant often contains many names; and thoſe names muſt be inſerted together as they ſtand in the warrant: the paymaſter general has credit for the ſums ſo iſſued on account; but the perſons receiving become accountable: the firſt article in the charge of his ſucceeding account is the groſs ſum ſo iſſued, as it appears at the foot of his laſt account. All theſe accountants ought to paſs their accounts in the office of the auditor: many of them do paſs their accounts there; others produce to the paymaſter general an account of the receipt and expenditure of the ſum thus iſſued to them, annexed to the king's warrant, directing him to pay the balance, and directing the auditor to allow it; upon production of this warrant, endorſed, with the account annexed, the auditor allows it, without requiring the vouchers for the items in the account. For theſe inſupers, whoſe accounts are either paſſed by the auditor, or ſettled elſewhere, the paymaſter general has credit in his account; and in the margin of that account, in which the perſon is ſet inſuper oppoſite to his name, is entered by the auditor the year in which ſuch inſuper is cleared; and the ſums thus cleared are deducted from the groſs ſum depending inſuper at the foot of that account.

The inſuper accountants are never put in proceſs by the king's remembrancer until the final account of the paymaſter general is paſſed, becauſe they frequently clear their inſupers before that time. Where a perſon to whom money has been iſſued on account, paſſes or ſettles his account in a ſubſequent year of the ſame paymaſter, but before the account of the year in which he received it is made up, he is not inſerted in the liſt of inſupers, but the paymaſter general has credit in his diſcharge for the ſum ſo iſſued, and that article is ranged in the official account under the head of money accounted for.

Wherever the king's warrant directs the money to be iſſued on account, the perſon receiving it is ſet inſuper by the auditor, unleſs cleared by him before the account is made up.

Where the warrant directs the money to be paid in diſcharge of bills drawn upon the treaſury from abroad, it directs at the ſame time the auditor to charge the drawer of the bill with the money; in that caſe, the drawer of the bill is ſet inſuper. Many warrants for extraordinary ſervices do not ſpecify whether the ſum is to iſſue with or without account, in that caſe, the auditor uſes his diſcretion, and judges, from the nature of the ſervice, whether he ſhall ſet the perſon receiving inſuper or not; if once ſet inſuper, he muſt continue ſubject to account until he is cleared by the auditor: if the auditor paſſes his account, and a balance is due from him, upon a certificate of ſuch balance from the auditor to the treaſury,

fury, he is directed by the king's warrant to pay that balance to the paymaster general; upon production of that warrant, indorsed by the accountant of the paymaster general, or a pay-office certificate that he has paid it in, the auditor, at the foot of his account, writes that he is even and quit: if his account is settled elsewhere, and he is directed by warrant to pay his balance to the paymaster general, or the warrant directs the paymaster general to pay him the balance, upon production of these warrants, with the accounts annexed, to the auditor, his insuper will be cleared; if he is directed to pay his balance into the exchequer, upon production of his tally, his insuper will be cleared; and by no other means, that he knows of, can an insuper be cleared, unless by special warrant obtained for that purpose.

Where a person, set insuper in the account of a former paymaster, afterwards passes his account, and receives a balance from the successor, such balance is inserted in the discharge of the official account by the auditor, under the head of money accounted for. None of the insupers in the final accounts of Lord Holland, Mr. Charles Townshend, Lord North and Mr. Cooke, and of Mr. Cooke and Mr. Thomas Townshend, have been cleared in Lord Sondes' office; but some of them have their accounts depending in the auditor's office.

The heads under which the articles of the account are ranged by the auditor in the official form, vary from those in the book of account: in the auditor's account, all the payments under each establishment are kept separate and distinct from each other. The extraordinaries are ranged in this year's account under four heads: — extraordinaries in North America — those in Great Britain and elsewhere — those allowed for vouchers lost or mislaid — and the insupers. In the pay-office account, the insupers are not collected together, but inserted promiscuously amongst the other contingencies and extraordinaries: the selecting the insupers, and the examination and calculation of the several deductions, are troublesome, and take up much time in the office of the auditor. The official account is neither signed nor sworn to by the paymaster general; it is declared before the chancellor of the exchequer and two other lords of the treasury: two parts of it are made up in the office; one on paper, kept in the office, the other on parchment, which passes through the exchequer offices.

The final account of Lord Holland for six months, ending at Midsummer, 1765, has been ready, as far as the auditor was enabled to proceed with it, ever since, as he believes, the year 1778, and the two parts have been engrossed for upwards of two years; since which, frequent additions having been made to the account, those additions have from time to time been made to the engrossments: it now waits for the only acting executor of Lord Holland to strike the balance, and attest the account; frequent applications have been made to him from the office for that purpose, but without effect.

The auditor is frequently retarded in compleating the accounts, from the pay office not regularly attending to his applications.

The accounts of Mr. Charles Townshend, and of Lord North and Mr. Cooke, and of Mr. Cooke and Mr. Thomas Townshend, though subsequent to the final account of Lord Holland, have been declared since that account, so far as the auditors were concerned, was ready for declaration. In October last, the book of Lord Holland's final account was taken to the pay office to have it compleated, and two additions to the charge arising from errors in the account, were pointed out by the auditor; at that time the balance was agreed with the pay office to be 68,080l. including the two above-mentioned additions to the charge, and by them

them wrote with a pencil into the book of account; ſince which, other additions have been made to the charge, and the preſent balance of this account of Lord Holland's, as it now ſtands, is 114,736l. 6s. 10d.

So much of the ſum deducted for the allowance to widows, purſuant to the eſtabliſhment, as is applied during the year to that ſervice, is paid to the paymaſter of the widows' penſions, who paſſes his accounts before the auditor.

The receivers of the one ſhilling and ſixpenny duties' alſo paſs their accounts before the auditor.

The deductions of the poundage and hoſpital are not ſurcharged by the auditor in his account of the paymaſter general of the forces, but in his account as treaſurer and paymaſter of Chelſea hoſpital, an annual account of which he makes out at the ſame time; and theſe deductions are the only charge upon him in that account.

The vouchers for the diſcharge are produced by the deputy treaſurer, and conſiſt of the eſtabliſhment, the king's warrants, the warrants of the commiſſioners for managing the affairs of the hoſpital, bills of particulars, and receipts of the parties: the diſcharge conſiſts in general of payments of various ſalaries, and for proviſions, neceſſaries, and contingent expences of the hoſpital; the vouchers for the ſalaries are, the eſtabliſhment, the king's warrants, and the receipts of the parties; the vouchers for the proviſions, neceſſaries, and contingent expences are, the warrants of the commiſſioners, with the bills annexed, and the receipts of the parties.

The auditor examines the computations and caſtings, but not the propriety of the ſeveral articles; the bills are allowed by the commiſſioners, and the auditor can form no judgment upon them.

The ſum for the out penſioners is paid by the commiſſioners' warrant to the agent of the out penſioners, who paſſes an annual account before the auditor.

The paymaſter general is uſually in ſurpluſage in his account as paymaſter general, becauſe the extraordinary ſervices incurred in that year are placed to the account of that year, though not paid until the ſucceeding year, and with money voted in the ſucceeding years.

JOSEPH HUGHES.

T. Anguiſh,
A. Piggott,
Rich. Neave,
Geo. Drummond.

No. II.

The EXAMINATION of CHARLES BEMBRIDGE, Eſq. taken upon Oath, 30th January, 4th and 21ſt February, 1783.

THIS examinant ſaith, that the book of a year's account ſent from the pay office to the auditor of the impreſt, when compleated, contains all the receipts and payments of the paymaſter general of the forces of that year; theſe receipts and payments are taken from entries in the ledgers, and are digeſted under heads of ſervice. That part of the voluntary charge under the head of gain by exchange, is made out by the accountant of the pay office, and certified to the auditor; it ariſes from the difference between the value at which the dollar is eſtimated by the contractor for remitting in England, and iſſued by the deputy paymaſter at Gibraltar and Minorca; the eſtimated value of the dollar being leſs than the

the value at which it is issued, the paymaster general charges himself with the difference.

The poundage account, and the list of the allowance to widows, are taken from the regimental account book; these sums being allowed to the paymaster general in the credit which he takes for the pay of each regiment, and not being paid by him, he inserts them in his charge. The deductions of the one shilling and sixpenny duties are made from the pay of the officers subject to those duties at the time they are paid, but the paymaster general takes credit for the full pay, and must therefore charge himself with those duties. The stoppages for provisions are collected from the accounts of the deputy paymasters, the paymaster general having credit for the full subsistence; but having issued less by the amount of the stoppages, pursuant to the warrants of the commanders in chief, must charge himself with that amount. Wherever the paymaster general applies money belonging to any other paymaster general, he must surcharge himself with that sum, and that other paymaster general must have credit for it.

Where the auditor disallows an article, the mode he pursues is not by striking out the article, but by surcharging it on the accountant. The sums actually received by the paymaster general, either from other paymasters general, or for balances on accounts settled, are usually directed to be paid to him, or his deputies, by warrants, either from the king or from commanders in chief. The allowance to widows is grounded upon the establishment, signed by the king; it is deducted from the full pay of the forces, and issued to the paymaster of the widows' pensions, an officer appointed for that purpose: this fund produces annually much more than is applied to that service. The regimental account book contains the full pay (unless there are respites) of every regiment, troop, and company, in the pay of Great Britain during that year.

The nett offreckonings, which is one of the divisions of the gross sum allotted to a regiment in the pay office, is appropriated for the cloathing; it is computed upon the full establishment, and paid to the assignee of the colonel; it consists not only of the offreckonings of the full number of the non-commissioned officers and private men borne upon the establishment, but also of a sum equal to the offreckonings of four private men, known by the name of warrant men. In a company of a marching regiment, there are allowances equal to the full pay of four men, amounting to two shillings and eight-pence, which is thus divided; the colonel has six-pence, which is the subsistence of one man, and is issued to him with his subsistence; the captain has one shilling, which is the subsistence of two men, and is issued, with the subsistence, to the agent, for the purpose of recruiting; the agent has the subsistence of one man, which is issued with the subsistence; the remaining eight-pence, being the gross offreckonings of four men, subject to the deductions of poundage, hospital, and agency, upon the full pay of the four men, becomes a part of, and is issued with the nett offreckonings.

Where a part of the offreckonings have not been assigned, they are not paid, but remain in the hands of the paymaster general, and in his public account of the pay of that regiment, he deducts those unappropriated offreckonings from the sum he claims to be allowed him for the pay of that regiment.

The clearings are never issued until the secretary at war sends to the pay office a warrant, directing the paymaster general to prepare debentures for the full pay of the regiment; the debenture is the certificate of the paymaster general of the full sum due to the regiment for a certain period: in consequence of this debenture the secretary at war procures the king's warrant for the full pay of that regiment, unless there are respites, and then the clearings are issued to the agent; he

receives back the vouchers for the subsistence, indorses the warrant, and signs the state of that regiment in the regimental account book, and that warrant and signature are the vouchers for the paymaster general in the office of the auditor; these clearings are not paid until fifteen or sixteen months after they become due, because the vouchers for the payments made to the regiments abroad cannot all be procured so as to enable the paymaster general to state the accounts of those regiments much sooner: no reason appears why the regiments at home may not be cleared in a few months after the expiration of the year. He does not recollect that any payment is made by the paymaster general, unless to public accountants, without the king's warrant obtained either previous or subsequent to the payment.

In the beginning of the year 1776 he was appointed accountant in the pay office, and found the acounts far in arrear; he has brought them as forward as he was able, having transmitted eleven accounts to the office of the auditor, five of which have been declared, as appears by a list of these accounts, as delivered into the office of the auditors of the imprest since the beginning of the year 1776.

Where a paymaster general continues in office for six months only, he has credit in the exchequer for half the army supply of the year, and though out of office, his business is carried on until he has compleated the payments for such half year. The account of a regiment is then made up for six months, each deduction is a deduction for six months, and the subsistence, offreckonings, and clearings are for six months only, and the warrant for the full pay is for the same period, and that warrant, with the signature of the agent, is the voucher for the paymaster general: he cannot obtain this voucher until he receives the pay warrant, which does not come to him until long after he is out of office. If the account of the pay of a regiment was to be closed as soon as a paymaster general went out of office, it might multiply the accounts; for different parts of the pay of one regiment, for any period, might be paid by different paymasters, and then, instead of one account and one voucher, there must be as many accounts of that regiment made up as there were paymasters, and as many vouchers must be obtained for the pay of one regiment.

The sums appropriated for the use of Chelsea hospital are, the sum voted by parliament for the out pensioners, part of the poundage, and the one-day's pay; the other part of the poundage is applied to the payment of exchequer fees and salaries; one account is kept of the payments out of these deductions. Sometimes the secretary at war signifies by letter to the paymaster general, his majesty's pleasure, that he should detain a certain part of the subsistence of a regiment; but without such a signification, the paymaster general issues of course the subsistence according to the establishment. The subsistence of the horse and foot guards and cavalry in Great Britain has, to the best of his recollection, until this year, been issued according to the full establishment.

CHARLES BEMBRIDGE.

T. Anguish,
Samuel Beachcroft,
George Drummond.

No. III.

The EXAMINATION of CHARLES HARRIS, Esq. taken upon Oath, 5th and 14th March, 1783.

THIS examinant saith, that there are cases in the office of the auditor of the imprest, in which insupers have been cleared without the accounts having been

 passed

passed in the auditor's office, or gone through the usual forms of the exchequer; but these are accounts of services performed abroad. As for instance, where the warrant of a commissary general, or commander in chief, directs the deputy paymaster to pay the balance of a stated account annexed to that warrant, and allowed by the director general of control, and signed by a commissary of accounts, in which account, sums appear to have been issued to the accountant on account, and for which he has been set insuper; the auditor, upon production of that warrant, with the account annexed as a voucher for the paymaster general, clears the insuper; though the warrant is silent as to the payment of that balance, whether it shall be with or without account.

Where the warrant is silent, the auditor uses his discretion, and judges, from the nature of the service, whether the person to whom the money is issued, should or should not become an accountant. Wherever the warrant expresses the sum to be issued on account, the person receiving it is always set insuper, and ought to pass his account; where the warrant specifies that the payment shall be without account, the person receiving is not set insuper, unless it appears to be part of an account in which he has received sums for which he is accountable: in that case he is returned accountable for all he has received. Where an imprest account has been allowed in the office of the controller of the army accounts, it must nevertheless be passed in that of the auditor: the accountant produces in the auditor's office his account of the same sums, to be passed there; and the auditor requires the production of original vouchers similar to those that were produced to the controller; or, if such cannot be had, a certificate from the controller, that they were produced to him. It is the usual practice for the auditor to state to the treasury, for their approbation and allowance, the several fees payable to the different offices for passing all extraordinary accounts.

The fees payable to the auditor for passing an extraordinary account, are not estimated after any certain rate, but in proportion to the length and period of the account, and the trouble it gives to the office. Where the account includes any number of years, the usage of the office is to charge a certain fee, from 10l. to 25l. a year; this fee, together with the fees payable for passing the account through the other offices of the exchequer, are inserted in the account, and the allowance of them craved of the treasury; and if allowed, as they usually are, they are a charge upon the public.

All the fees together, for passing a short account, will amount to about 40l. and for a very long account, to about 120l.

T. Anguish, CHARLES HARRIS.
Richard Neave,
Sam. Beachcroft,
Geo. Drummond.

No. IV.

The EXAMINATION of CHARLES MARSH, Esq. taken upon Oath, the 24th and 26th of February, 1783.

THIS examinant saith, that he is assistant to the first clerk in the war office; in which office he has been ever since the year 1759. That he has examined several of the establishments of his majesty's forces, remaining in the war office: he finds, that in the establishment of a regiment of foot for the year 1717, no allowances are mentioned; it contains the full pay only. The first allowance that appears

appears is for widows, and consists of one-day's pay of a private man; it is inserted in the establishment of a regiment, dated 25th August, 1717. A warrant, dated the 15th July, 1717, directed to the paymaster general of the forces; and two letters from the then secretary at war, the one to the commissary general of the musters, dated 11th August, 1716, the other to the paymaster general of the forces, dated 1st of February, 1716-17, shew the commencement and ground of the four allowances made afterwards on the establishment; and which four allowances have, as he believes, continued upon the establishment of a regiment of foot in Great Britain ever since.

T. Anguish, CHARLES MARSH.
Richard Neave,
Samuel Beachcroft,
Geo. Drummond.

No. V.

The EXAMINATION of JAMES MEYRICK, Esq. taken upon Oath, the 5th and 7th of February, and 3d of March, 1783.

THIS examinant saith, that he is agent to several regiments. As agent to a regiment, he receives from the paymaster general of the forces, the subsistence and the clearings, and when he has the assignment, the offreckonings. Where a regiment is compleat, the agent receives the full subsistence, according to the establishment; where it is not compleat, he receives a sum upon account of subsistence, the quantum of which sum is directed by the secretary at war; this sum consists of the subsistence of the effectives, and of a part of the non-effectives, and of the four warrant men per company. The subsistence of the effective non-commissioned officers and private men, is paid to the regimental paymaster; the subsistence of the non effective, is carried to the credit of the non effective fund of that regiment; the subsistence of one of the four warrant men is paid to the colonel, of another to the agent, and of the two remaining is carried to the credit of the non-effective fund, in aid of recruiting. The clearings, where the full subsistence has been issued, consist of the arrears, and the agency; the arrears are the difference between the full pay and the subsistence of the commissioned officers, and are paid to each officer his share: the agency is two-pence in the pound upon the full pay of the regiment, and belongs to the agent. Where the clearings include non-issued subsistence, that subsistence remains upon the credit of the non-effective fund; for the agent, though he receives a part only of the subsistence, makes himself debtor for the whole; and when the clearings are paid, he charges the respites against the credit. The nett offreckonings are appropriated to the cloathing of the non-commissioned officers and private men. Where the agent is the assignee of the colonel, he applies the offreckonings to the payment of the clothier's bill, and all expences attending the cloathing; and if there is any surplus, he places it to the credit of the colonel. The sum for the cloathing of a militia regiment is issued to the agent, pursuant to a warrant to the paymaster general, specifying the sum; the agent carries it to the credit of the colonel.

Twice a year the agent receives from the pay-office the returned poundage, which is paid to the men without deduction. The agent receives also, every half-year, the amount of the stoppages from the pay of the men for the allowances to the regimental paymaster and surgeon. Every half-year, where it can be

 done,

done, a bill of contingencies, ſigned by the commanding-officer and regimental paymaſter, is tranſmitted from the regiment to the agent, and, as he believes, a duplicate to the war-office; the agent makes out his bill of contingencies, and delivers both, with his vouchers, to the war-office: after it is examined and paſſed, the king's warrant is obtained for the payment.

The agent's public account of a regiment, is ſubject to the examination of the ſecretary at war, whenever he thinks proper to call for it; the account is ſtated and balanced every 24th of June, where it is practicable; it is not laid before the ſecretary at war until he calls for it.

Some time laſt September, the preſent ſecretary at war required from the agents, a ſtate of the balances of the non-effective accounts. Such as could be made up to the 24th of June laſt, of the regiments to which he is agent, he has tranſmitted to the ſecretary at war, and he believes the other agents have done the ſame. The non-effective fund is applied to ſervices directed by the king's warrant, and to no other. To every company, one, two, or three contingent men, according to the eſtabliſhment of the regiment, are allowed; the captain has the ſubſiſtence of theſe men, for the purpoſe of keeping the arms in repair, and for other contingent expences of the company. The offreckonings of the contingent men fall into the groſs offreckonings.

The warrants for the contingencies are made payable to the colonel, and received by the agent, who pays them to the regimental paymaſters, deducting what belongs to himſelf.

The regimental paymaſter generally draws upon the agent for his ſhare, long before the agent receives it from the paymaſter-general, and therefore if the colonel dies inſolvent after the warrant is made out, and before the agent has received it, the agent loſes it.

T. Anguiſh, JAMES MEYRICK,
Rich. Neave,
Sam. Beachcroft,
Geo. Drummond.

No. VI.

(COPY.) Whitehall, Auguſt 11, 1716.

SIR,

HIS Majeſty before his going abroad, having been pleaſed to give directions to reduce four private men out of each troop of light horſe and dragoons, and four private men out of each company of foot in Great Britain: and likewiſe to order, that no fictitious names for the widows ſhould be allowed upon the muſter rolls for the future:

I am commanded by his royal highneſs to acquaint you, that it is his pleaſure that you give the neceſſary directions, that upon the muſter which commences the 25th of Auguſt inſtant, and in all ſucceeding muſters of the forces, they do paſs and allow thirty-five private men only in each troop of light horſe and dragoons, except the royal regiment of horſe-guards, which is to conſiſt of thirty-ſeven private men in each troop; and ſixty-five private men only in each company of the three regiments of foot-guards, and forty-five private men only in all the other regiments of foot in Great Britain.

And it being his Majeſty's intentions, that the pay of the ſaid five men reduced and diſcontinued upon the muſter rolls of each troop and company, ſhall be reſerved as a fund for paying the uſual allowances to the widows, and the cuſtomary allowances of one man out of each troop and company to the colonels, and one

one man to the agents, and towards enabling the captains to recruit their reſpective troops and companies, and for defraying the neceſſary contingencies of the ſervice, to be diſpoſed of and diſtributed in ſuch manner and proportions as his majeſty or his royal highneſs ſhall think fit by warrant hereafter to direct, and by this means to take away all pretences whatſoever, for allowing any fictitious names upon the muſter rolls of the forces for the future, his royal highneſs commands you to take particular care yourſelf, and that you do give the ſtricteſt orders and directions to the deputy commiſſaries, not to paſs or allow any names upon the muſter rolls but ſuch as are effective men, actually in the ſervice, his royal highneſs declaring, that the firſt offenders herein, ſhall be puniſhed with the utmoſt rigour and ſeverity. I am, ſir, your moſt humble ſervant,

Commiſſary general of the muſters. W. PULTENEY.

War-office, 27th February, 1783.—True copy from the entry in the books of this office. M. LEWIS.

No, VII.

(COPY.) Whitehall, February 1, 1716/17.

MY LORD,

HIS majeſty having been pleaſed to give directions to reduce four private men out of each troop of light horſe and dragoons, and four private men out of each company of foot; and alſo to order, that from the muſter which commenced from the 25th day of Auguſt laſt, no fictitious names for the widows ſhould be allowed on the muſter rolls for the future, but that a ſum of money, equivalent to the pay of the ſaid five men a troop and company ſhould, from the ſaid 25th of Auguſt, be placed upon a new eſtabliſhment of the forces, which is now preparing in that manner, and it is hereby directed, that the money in lieu of the ſaid five men in each troop of light horſe and dragoons, and each company of foot, ſhould be applied and diſtributed to the payment of the uſual allowances for the widows, and the cuſtomary allowances to the colonels and agents, and an allowance to the captains, towards enabling them to recruit their reſpective troops and companies, and to defray the neceſſary contingent expences of the ſervce, in the proportions hereunto annexed.

His majeſty intending by this means, to take away all pretences for paſſing and allowing any fictitious names upon the muſter rolls of the forces for the future.

I am commanded to give you notice of the ſaid new regulations; and to acquaint you, that it is his majeſty's pleaſure, that you do continue to pay the money in lieu of the ſaid five men in each troop and company, from time to time, as you iſſue the ſubſiſtence of the forces, notwithſtanding the diſcontinuance of them upon the muſter rolls from the 25th of Auguſt laſt, provided you do find, upon the return of the muſter rolls to your office, that the troops and companies are complete according to the eſtabliſhment; but in caſe any troop or company ſhall not be complete, you ſhall, in the next ſubſiſtence that is iſſued by you, deduct the allowances hereby directed to be paid to the captains, from all ſuch captains, for ſo long a time as their reſpective troops and companies ſhall not be complete as aforeſaid; it being his majeſty's intentions, that the captains ſhall not receive the benefit of this allowance, but upon condition of their being complete. I am, my lord,

Your lordſhip's moſt humble and obedient ſervant,

E. LINCOLN. W. PULTENEY.

War-office, 27th February, 1783.—True copy from the entry in the books of this office. M. LEWIS.

No. VIII.

No. VIII.

DISTRIBUTION of the money in lieu of the five men's pay out of each troop of horse dragoons, and each company of foot, viz.

Colonel, one man's subsistence out of each troop and company.

Allowance for the widows, the like.

Agent, the like.

Captain, two men's subsistence.

The remainder of the four men's full-pay for the colonel, agents, and captains, to be issued upon clearings to the colonel, in lieu of their offreckonings; and the remainder of the full pay of the widows to that fund, as usual.

War-office, 27th February, 1783.—True copy from the entry in the books of this office. M. Lewis.

No. IX.

(COPY.)

GEORGE R.

WHEREAS our dearest son George prince of Wales did, by our secretary at war, in pursuance of our directions in that behalf before given, signify his pleasure the 11th day of August last, to our commissary general of the musters, that he should give the necessary orders, that upon the muster commencing the 25th of the said month of August, and in all succeeding musters of our forces, there should be passed and allowed thirty-five private men only in each troop of light horse and dragoons, except the royal regiment of horse-guards, which were to consist of thirty-seven private men in each troop; and sixty-five private men only in each company of the three regiments of foot-guards, and forty-five private men only in each company of all the other regiments of foot in Great Britain; and that the strictest orders and directions should be given to the deputy commissaries, not to pass or allow any names upon the muster rolls, but such as were effective men, actually in the service; declaring it to be our intentions, that the five discontinued men upon the muster rolls of each troop and company should be disposed of in such manner and proportions as we should afterwards direct: and we have thought fit to direct that the pay of the said five discontinued men, a troop and company should be disposed of in the following manner and proportion, viz.

The full-pay of one man a troop and company to the widows fund as usual.

The subsistence of one man a troop and company to the colonels of the respective regiments, in lieu of all customary allowances and pretensions.

The subsistence of two men a troop and company to the respective captains, for the charges of recruiting, and other regimental contingent expences, and customary allowances.

The subsistence of one man a troop and company to the agents of the respective regiments, in lieu of their customary allowances.

And the remainder of the full-pay of the four men last mentioned, after the usual deductions made, to be issued as offreckonings, upon such assignment or assignments as have been made, or should be made, thereof, by the respective colonels, towards enabling them to supply the loss of cloathing by desertion, &c.

Our will and pleasure therefore is, and we do hereby authorise and direct, that in the debentures to be made out by you for the pay of our forces in Great Britain, from the 25th day of August 1716 to the 24th of June last, both days inclusive,

inclusive, you do include the full pay of the five men a troop and company before mentioned, for each respective regiment of our said forces; but in case there shall appear upon the muster rolls of our said forces any respite or respites upon any troop or company, you shall not only deduct the pay of such respites as usual, but you shall also deduct from each captain who shall have any such respites on his troop or company, the subsistence of two men for such time or times as any such respite shall appear, as before mentioned; it being our intentions, that the benefit of the said allowances of subsistence money shall be only on condition, and during the time, that the respective troops and companies shall be kept complete according to the numbers before mentioned, and not otherwise. And for so doing this shall be, as well to you as all others whom it doth or may concern, a sufficient warrant and authority.

Given at our court at St. James's this 15th day of July, 1717, in the third year of our reign. By his majesty's command,

STANHOPE,
TORRINGTON,
Earl of LINCOLN. THOS. MICKLETHWAIT.

War-office, 27th February, 1783.—A true copy from the entry in the books of this office. M. LEWIS.

No. X.

The EXAMINATION of ROBERT QUARME, Esq. taken upon Oath, 7th and 10th of February, 1783.

THIS examinant saith, that he is chief clerk in the office of the controller of the army accounts, in that branch that relates to the cloathing of the army; a branch independent of the controller. This business is conducted by general officers, a secretary, and two clerks; they are governed by instructions issued in the sixth year of the reign of Queen Anne, confirmed by the succeeding kings.

The first notice to the office every year relative to the cloathing, is from the judge advocate. About the end of the year he sends a letter to the secretary, acquainting him, that the board of general officers have that day chosen the general officers, therein named, to be the board for inspecting and regulating the cloathing the army for the ensuing year, commencing the 9th of November; and that they have appointed a certain day for their meeting: notice of this meeting is sent from the office to every one of these general officers, and to every colonel of a regiment. The number of general officers appointed is uncertain; but three of them form a board. Upon the day of the meeting, the clothiers attend, and produce patterns of the several species of cloathing: they are inspected and examined by the board, as to their quality only; and if approved, they are sealed by three of the board, and with the office seal, and taken away by the clothiers. The board agree amongst themselves to review the cloathing of all the regiments after they are made up, no one reviewing the cloathing of his own regiment. When the cloathing is ready, the clothier applies to the office for a letter to the general who is appointed to view his cloathing, to acquaint him that the cloathing is ready for his inspection. After such inspection, the clothier brings to the office a certificate, under the hand of the general who viewed the cloathing, that he had found the same agreeable to the sealed patterns: he brings at the same time the colonel's assignment; to this assignment the cloathing board add their certificate, directed to the paymaster general, that the cloathing has been viewed and approved,

approved, and desiring him to pay the sum mentioned in the assignment; the certificate and assignment being entered in the office, are delivered to the assignee. The general officers have no allowance for this service.

The patterns for the cloathing of the invalids are not examined by the cloathing board, but by the controllers of the army accounts; the cloathing is likewise viewed by them or their officers, and they certify their approbation to the treasury.

ROBERT QUARME.

T. Anguish,
Samuel Beachcroft,
George Drummond.

No. XI.

ANNE R.

WHEREAS the general officers of our army, in pursuance of the directions of our right trusty and right entirely beloved cousin and counsellor John Duke of Marlborough, our captain general, have met and considered of several matters for the better regulation of the cloathing of our army, and preventing the abuses that have happened therein for the time to come, as well as for the clearing such regiments as are in debt, of the debts they shall be found to have incurred, and putting a stop for the future to the incumbering the offreckonings of any regiment in our service; and whereas, upon mature consideration of the several matters referred to them touching the same, they have drawn up and presented to our said captain general, several rules and instructions for such of the general officers who shall be appointed to inspect and regulate the cloathing of the army, as they have thought proper to be put in practice for the better effecting the ends thereby proposed: that is to say,

1st, That the said general officers do examine the state of the offreckonings of each regiment to the 24th day of February next, and that where any regiment shall be found to be in debt, consideration is to be had of the manner of contracting the said debt; and the said general officers are to assign a proportionable sum yearly out of the offreckonings of such regiment, towards clearing the same: and that wherever it shall appear to the said general officers, that the debt has been contracted by the fault of the colonel, in such case the general officers may appoint the cloathing to be provided by such persons as they shall think fit, till the said debt shall be sunk; for the sooner effecting whereof, a stoppage shall be made of the colonel's pay. And whereas 'tis necessary all her Majesty's troops should be equally well cloathed, it seems expedient that the offreckonings of all regiments should be issued alike.

2dly, That patterns for horse, foot, and dragoons, be forthwith provided, which are to be sealed by the general officers, and to remain in the office as a standard in all time coming; and that every colonel be obliged by day next, to bring in patterns answerable to the standard, which are to be approved and sealed by the general officers; and the colonels are to take care to have the clothiers obliged under penalties to keep up to their contracts.

3dly, That all contracts of cloathing be produced to the general officers, and approved of by them, who are also to take care that the assignments given thereupon do not exceed, for the foot, two thirds of the offreckonings of two years for the first cloathing; and for the horse and dragoons, that there be a power of assigning the offreckonings of two years, reserving a sufficient sum for the accoutrements of the second year.

4thly,

4thly, That as any cloathing is made, the said general officers shall inspect the same, either by themselves or such as they shall appoint, provided one of their number be always present, and shall examine each particular, parcel by parcel; and in case the cloathing be approved of by the persons appointed to make the said inspection, that a number not less than three general officers, do certify the same on the contract, without which, the paymasters are to be directed not to comply with any assignment whatever.

5thly, That in case of any disputes relating to the goodness of the cloathing, the same is to be determined by three indifferent persons, observing this rule: that the general officers name one referee, the contractors another, and that if those two cannot agree, they shall choose an umpire; and the general officers and contractors are to oblige themselves to stand to such award.

6thly, That each regiment of horse, dragoons, and foot be cloathed for the complete numbers on the establishment within nine men a troop, and seven men a company, which are allowed for servants and contingencies; and that each trooper, dragoon, and foot soldier, be provided with the following cloathing, viz.

For this next campaign, 1708. — For the second year.

For a trooper.

A new cloth coat, well lined with serge, A new waistcoat, A new laced hat, A pair of new boots, A pair of new gloves, New horse furniture.	Coats turned, New hats, well laced, New gloves.

And every year such an augmentation of belts, saddles, cloaks, and housings, as shall be necessary.

For a dragoon.

A new cloth coat, well lined with serge, A new waistcoat, A new pair of breeches, A new laced hat, A pair of new boots, A pair of new gloves, New horse furniture, New grenadier accoutrements, viz. caps and belts as long as the grenadiers shall be continued.	Coats turned, New hats, well laced, New gloves.

And every year such an augmentation of belts, saddles, cloaks, and housings, as shall be necessary.

A foot soldier.

A good full-bodied cloth coat, well lined, which may serve for the waistcoat for the second year, A waistcoat, A pair of good kersey breeches, A pair of good strong stockings, A pair of good strong shoes, Two good shirts and two neckcloths, A good strong hat, well laced.	A good cloth coat, well lined, as the first year, A waistcoat made of the former year's coat, A pair of strong kersey new breeches, A pair of good strong stockings, A pair of good strong shoes, A good shirt and a neckcloth, A good strong hat, well laced.

It is to be underſtood that the new waiſtcoat in the firſt year is only to be given to regiments new raiſed, and to recruits, who are likewiſe to be furniſhed with two pair of ſtockings; that the accoutrements, viz. ſword belts, cartouch boxes, and drum carriages, ſhall be provided out of the offreckonings, and that ſuch as are loſt in action or worn out, ſhall be replaced by the colonels, and ſuch as are loſt or ſpoiled by the negligence of the captain or ſoldier, ſhall be replaced by the captain.

7thly, That the ſerjeants, corporals, and drums, trumpeters and hautboys, be cloathed in the ſame manner as the ſoldiers, but every thing to be better in its kind in proportion to their offreckonings.

8thly, That the ſaid general officers do, from time to time, give an account to the captain general of all occurrences relating to this ſervice, and of their obſervations thereupon, to be laid before her majeſty, or the lord high treaſurer, for their farther inſtructions and directions.

9thly, That in caſe any quantity of cloathing be to be provided for the foreign troops in her majeſty's pay, or be ſent over as a reſerve for the Britiſh troops abroad, the ſame to be provided under the like direction of the general officers, who may advertiſe all perſons who are willing to furniſh ſuch cloathing, to give in their propoſals, ſealed up, and the faireſt bidder to be employed, which may be a great ſaving to the public.

10thly, That there ſhall be an office in ſome convenient place, with two or more clerks fitly qualified to keep the minutes of the board, and make fair entries of all aſſignments, and other accounts; that the generals may have all things in readineſs to lay before the lord treaſurer as required.

11th, And laſtly, the ſaid general officers do return their thanks to his grace the duke of Marlborough, for directing the complaints concerning the cloathing of the army to be laid before them, thereby giving them an opportunity of diſtinguiſhing between ſuch colonels as have had a regard to the queen's ſervice and their own reputations, and thoſe that have acted contrary to both; and farther they do hope, that the method herein propoſed will effectually prevent any farther abuſe, and take away all reaſon of complaint.

Which rules and inſtructions having been laid before us, we are graciouſly pleaſed to approve thereof, and do accordingly direct that they be ſtrictly and duly complied with; in order whereunto it is our royal will and pleaſure, that the general officers of our army do meet in their reſpective turns, according to their ſeniority, from time to time, for the purpoſes aforeſaid; ſuch meeting to conſiſt of ſeven general officers, beginning with the eldeſt now in Britain, any three whereof are to be a quorum; and as any of them ſhall abſent themſelves therefrom, on account of their being called upon our ſervice abroad, the next eldeſt general officers in their turns are to be ſummoned to ſupply their places. And we do hereby give and grant unto them full power and authority to do, execute, and perform all and every acts, matters, and things, appertaining to the execution of theſe our orders. And laſtly, they are to obſerve and follow ſuch farther orders and inſtructions as they ſhall from time to time receive from us, or from our generaliſſimo or captain general of our forces, or our high treaſurer or commiſſioners of our treaſury for the time being. Given at our court at Ken-[illegible] this 14th day of January, 1707-8, in the ſixth year of our reign.

By her majeſty's command,
H. ST. JOHN.

Co[illegible]s office, Horſe Guards,
February, 1783.

This is a true copy, taken from the general officers' book of general entries, No. I.
ROBERT QUARME.

No. XII.

No. XII.

WARRANT for regulating the Non-effective Fund of the ſeveral Regiments of Infantry.

GEORGE R.

WHEREAS we have judged it neceſſary for our ſervice, to aſcertain the articles which may be charged againſt the non-effective fund of our marching regiments of foot, excluding, at the ſame time, all other articles whatever; that the ſaid fund may be kept apart for the purpoſe of recruiting, and that the balance which ſhall remain (after ſatisfying the charges hereby admitted) may be applied to other public military uſes: we have therefore thought fit to order and direct, that for the future no charge ſhall be made againſt the ſaid non-effective fund, but what comes fairly and evidently under the following heads, viz.

The levy money and expences of each recruit, and alſo his ſubſiſtence till he joins the regiment.

Bounty money to diſcharged men to carry them home.

The ſubſiſtence of invalids diſcharged and recommended to our royal bounty of Chelſea hoſpital, from the day to which they are ſubſiſted by the regiment to that on which they are admitted on the penſion, or rejected by the board.

Expences of beating orders, and atteſted copies thereof.

Expences of debenture warrants.

Expences relating to deſerters.

Expences of the paſſage of recruiting parties and recruits by ſea from and to the regiment.

And whereas our late royal grandfather, of glorious memory, was pleaſed to direct, by a regulation in 1743, that the non-effective accounts of the ſeveral regiments of infantry ſhould be annually ſtated on the 24th of June, and that whatever balance remained (after deducting 5l. for every man wanting to complete, to be carried to the credit of the ſucceeding account) ſhould be divided among the captains; partly in aid of their extraordinary expences, and partly as a reward of their care and diligence in completing their companies; which regulation our ſaid late royal grandfather was pleaſed to ſuſpend during the late war: and whereas we have judged that it will be more for the benefit of our ſervice that the allowance made to the captains ſhould be limited; we are pleaſed to direct, that for the future the non-effective accounts ſhall continue to be ſettled annually to the 24th of June, when 5l. ſhall be ſet apart for each man wanting to complete at the preceding ſpring review, and carried to the credit of the ſucceeding accounts; after which the balance which ſhall remain ſhall be divided among the captains, provided it ſhall not exceed 20l. to each captain: and we are pleaſed to direct, that the ſums ſo paid to the captains ſhall be entered as the laſt charge in the non-effective account of each regiment: our farther will and pleaſure is, that, in caſe any ſurplus ſhall remain on balance of the non-effective fund annually ſtated on the 24th of June, after deducting 5l. for every man wanting to complete (which muſt be carried to the credit of the ſucceeding accounts as aforeſaid) and after paying to each captain their entire allowance of 20l. that balance ſhall be carried to the credit of the ſucceeding year's account: and the ſeveral agents are hereby directed to acquaint our ſecretary at war, upon the ſettling of each year's accounts, with the amount of this ſurplus or balance, for our information. And we do farther direct, that all other charges and expences whatever, incurred by our marching regiments of foot, and which have been uſually allowed, ſhall for the future be inſerted in the general half yearly contingent bill, ordered to be tranſmitted to our ſecretary at war by his letters

bearing date the 26th day of November 1765. Our farther will and pleasure is, that in the keeping and making up the non-effective accounts of each of our said regiments, the following directions be for the future strictly observed: that no more than three guineas and a half shall be allowed to any recruiting-officer, for each man recruited by him; out of which sum no more than one guinea and a half shall be given to each recruit, according to our directions signified by our secretary at war, bearing date the 17th of December, 1765. But no charge whatever is to be admitted on account of recruits who may desert before they join the regiment.

No recruiting officer shall be allowed credit for the levy-money of any such recruits as shall not be approved of by the commanding officer in each regiment respectively; but their subsistence he shall be allowed.

The non-effective fund shall be charged with the real expence of all the recruits who may die before they join the regiment, provided the day of their death and the exact bounty-money given them, be certified by the recruiting officer on the back of the attestation.

All subsistence given to recruits before they join the regiments, shall be charged separately from the levy-money. The accounts of all recruiting officers are to be stated and settled on or before the 24th of June. In regiments stationed in Great Britain, the recruiting accounts are to be signed by the recruiting-officer, and by the field-officer commanding at quarters. In regiments stationed abroad the said accounts are to be signed by the recruiting-officer and by the colonel, or one of the field-officers, if either of them shall be in Great Britain.

And our pleasure is, that the above accounts so signed shall be good and sufficient vouchers to the agent, for the credit given by him to each recruiting-officer on the head of recruiting.

That in all future states of the regimental accounts given in to the reviewing generals, the number of recruits for which levy-money and subsistence are charged, shall be particularly and separately specified.

And whereas it has been the practice in some of our marching regiments of foot, to allow the captains, without accounts, the subsistence of the vacant men in their respective companies, arisen from vacancies which happen between the days whereon each captain usually receives the subsistence of his company; it is our express order, that for the future the captains shall account for the vacant subsistence of each man who shall die, desert, or be discharged between the above mentioned periods, from the date of such death, desertion, or discharge: and that the none-effective fund shall have credit for the vacant subsistence of every man, from the day on which he is no longer entitled to subsistence.

We are farther pleased to direct, that every colonel shall himself carefully examine the non-effective accounts previous to its being laid before the reviewing general. He is likewise to certify under his hand, that he believes it to be fair and exact. And the reviewing general shall report to us any articles which shall appear to him to be charged contrary to these our orders; as likewise whether proper credit be given to the non-effective fund for the whole vacant subsistence.

All the aforesaid orders, regulations, and directions, we strictly charge and command all reviewing generals, colonels, commanding officers, and agents of our regiments of infantry, and all others whom they may concern, to follow and obey, under pain of our highest displeasure.

Given at our court at St. James's, this 19th day of February, 1766, in the sixth year of our reign. By his majesty's command,

BARRINGTON.

An

An Account of Part of the Extraordinary Services incurred, and paid by the Right Honourable Richard Rigby, *late Paymaster-general of his Majesty's Forces, between the 31st of January, 1782, and the 31st of March following, and not provided for by Parliament, with the Dates when the respective Warrants were issued.*

	£.		d.
Feb. 25, 1782. To Thomas Harley and Henry Drummond, Esqrs. to be by them applied and invested in the purchasing Spanish and Portugal coins, for the use and service of his Majesty's forces serving in North America —	172889	16	8
To ditto for ditto service — —	61943	14	10
March 13. To ditto for ditto service —	204923	18	4
To ditto for ditto service — —	49163	18	10
To ditto for ditto service — —	25523	3	8
To ditto for ditto service — —	36537	0	0
Feb. 26. To bills of exchange drawn by John Dalling, Esq. for public services — —	21367	7	8
March 16. To ditto for ditto service —	12146	0	9
March 22. To ditto for ditto service —	500	0	0
Feb. 26. To bills of exchange drawn by R. Edwards, Esq. for public services — —	9089	1	4
To ditto drawn by James Murray, Esq. for public services	4996	0	1
March 22. To complete the amount of a bill drawn by ditto — — —			
March 16. To bills of exchange drawn by James Wright, Esq. for public services — —	7942	9	
To ditto drawn by John Campbell, Esq. for public services — — —	498	0	0
March 22. To ditto for ditto service —	242	14	4
March 16. To bills of exchange drawn by G. A. Adams, Esq. for public services — —	950	7	9½
To ditto drawn by Peter Chester, Esq. for public services	119	15	10
March 22. To ditto for ditto service —	230	0	0
March 4. To William Williams, Esq. to pay a bill of exchange drawn by Peter Chester, for ditto service —	469	6	10
March 22. To Edward Forbes, Esq. for ditto service	249	5	1
March 16. To bills of exchange drawn by Andrew Rainsford, Esq. for public services — —	100	0	0
March 22. To ditto for ditto service —	110	0	0
To bills of exchange drawn by George Ferguson, Esq. for public services — —	1564	14	10
To ditto, drawn by Alexander Cameron, Esq. for ditto	977	10	0
To ditto, drawn by Robert Pringle, Esq. for ditto	489	4	1
To ditto, drawn by A. S. Hamond, Esq. for ditto	94	3	6
To ditto, drawn by William Fawcett, Esq. for ditto	800	0	0

To

	£.	s.	d.
To bills of exchange drawn by W. M. Burt, Esq. for public services — —	400	0	0
To ditto, drawn by Fred. Haldimand, Esq. for ditto	1700	0	0
	623021	13	6½

	£.	s.	d.
N. B. Messrs. Harley and Drummond	557981	12	4
Bills of exchange —	65040	1	2½
	623021	13	6½

War-Office, Dec. 11th, 1782. GEO. YONGE.

A farther and final Account of the Extraordinary Services incurred, and paid by the Right Honourable Richard Rigby, *late Paymaster-general of his Majesty's Forces, between the 31st of January, 1782, and the 25th of March following, and from that Period to the 6th of December, 1782, inclusive, and not provided for by Parliament, with the Dates of Warrants.*

	£.	s.	d.
Feb. 1, 1782. To Robert Mayne, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in America	3250	0	0
March 20. To ditto, for provisions delivered at Cork, for the use of ditto forces — —	7767	7	1
Feb. 1. To George Brown, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of ditto forces — —	3250	0	0
To Edward Lewis, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of ditto forces — —	3250	0	
March 20. To ditto, for provisions delivered at Cork, for the use of ditto forces — —	77[illegible]2	11	
To ditto, for ditto delivered at Cowes, for the use of ditto forces — — —	3962	11	
Feb. 1. To John Durand, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in the Leeward Islands and Jamaica — —	3250	0	
March 20. To ditto, for provisions delivered at Cork, for the use of ditto forces — —	7836	8	
To ditto, for ditto delivered at Cowes, for the use of ditto forces — — —	5787	1	

Feb. 1. To Adam Drummond, Moses Franks, and John Nesbitt, Esqrs. by way of imprest, and upon account of provi-

I sions

	£.	s.	d.
sions to be delivered at Cork and Cowes, for the use of the forces serving in America — —	9750	0	0
March 20. To Adam Drummond, Moses Franks, and John Nesbitt, for provisions delivered at Cork, for the use of ditto forces — — —	11669	7	4
To ditto, for ditto service — —	11256	14	3
To ditto, for provisions delivered at Cowes, for the use of ditto forces — — —	10266	14	8
March 25. To Adam Drummond and Moses Franks, Esqrs. for provisions delivered for prisoners in America, and for re-exchange and interest on 11 bills of exchange drawn on them and returned for non-payment — —	34751	14	3
Feb. 1. To Richard Vernon Sadlier, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in the Leeward Islands and Jamaica — —	2500	0	0
March 20. To ditto, for provisions delivered at Cork, for the use of ditto forces — —	5774	15	7
April 8. To ditto, for ditto delivered at Cowes, for the use of ditto forces — —	4690	1	0
Feb. 1. To Christopher Potter, John Dearman, Andrew Jordaine, and Richard Shaw, Esqrs. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces in North and South Carolina, &c.	10000	0	0
To Lawrence Cox, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in America — —	1000	0	0
March 20. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	1868	3	4
Feb. 1. To Major Henniker, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in America —	3250	0	0
March 20. To ditto, for provisions delivered at Cork, for the use of ditto forces — —	7522	5	7
March 28. To Sir John Henniker, Bart. William Mills, jun. and William Devaynes, Esqrs. and to the representatives of Sir George Wombwell, being the balance of their contract for furnishing provisions for the forces in America, between Feb. 25, 1777, and March 18, 1778 —	1305	8	11
Feb. 1. To James Bogle French, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in the Leeward Islands and Jamaica — —	1250	0	0
March 20. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	2229	18	0
To ditto, for ditto delivered at Cork, for the use of ditto forces — — —	2885	11	0
Feb. 1. To John Whitelock, Esq. by way of imprest, and			

upon

	£.	s.	d.
upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in Canada —	1250	0	0
March 20. To John Whitelock, Esq. for provisions delivered at Cork, for the use of ditto forces —	3850	5	0
March 25. To ditto, for ditto delivered at Cowes, for the use of ditto forces — —	2966	10	4
April 8. To ditto, for provisions delivered at Cork, for the use of ditto forces — — —	1921	17	8
Feb. 1. To William Mills, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in America —	3250	0	0
March 25. To ditto, for provisions delivered at Cork, for the use of ditto forces — —	7503	14	4
To ditto, for ditto delivered at Cowes, for the use of ditto forces — — —	5787	1	8
Feb. 1. To Benjamin Smith, William Fitzhugh, and Richard Peacock, Esqrs. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in America — —	9750	0	0
March 20. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	7655	13	8
Feb. 1. To William Devaynes, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in America	3250	0	0
March 20. To ditto, for provisions delivered at Cork for the use of ditto forces — —	7503	12	1
To ditto, for ditto service — —	7503	12	1
Feb. 1. To Henry William Mason and Henry Blundell, Esqrs. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in Canada — — —	850	0	0
March 10. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	2012	12	0
Feb. 25. To Sir William James, Bart. Abel Smith, John Roberts, and Richard Atkinson, Esqrs. for provisions delivered at Waterford, for the use of the forces serving in Canada	6991	14	4
Feb. 1. To Sir William James, Bart. Abel Smith, and Richard Atkinson, Esqrs. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in Canada — —	1200	0	0
March 20. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	12525	4	0
To ditto, for ditto service — —	7419	0	0
To ditto, for provisions delivered at Cork, for the use of ditto forces — —	3817	18	4
Feb. 1. To Anthony Richardson, Esq. by way of imprest, and upon account of provisions to be delivered at Cork and Cowes, for the use of the forces serving in the Leeward Islands and Jamaica — —	5000	0	0

March

	£.	s.	d.
March 20. To Anthony Richardson, Esq. for provisions to be delivered at Cork, for the use of the forces serving in the Leeward Islands and Jamaica ——	11941	7	2
To ditto for ditto delivered at Cowes, for the use of ditto forces —— ——	2934	15	8
March 13. To John Stephenson and John Blackburn, Esqrs. for provisions delivered at Cowes, for the use of the forces serving in Canada —— ——	1232	18	8
March 20. To ditto, for provisions delivered at Cork, for the use of ditto forces ——	4155	18	9
To ditto for ditto delivered at Cowes, for the use of ditto forces —— ——	1119	13	0
March 25. To ditto for provisions at ditto, for the use of the forces in Nova Scotia, Island of St. John, Penobscott, and Newfoundland ——	15053	15	7
To ditto for ditto service ——	11123	0	2
To ditto for ditto service —— ——	2400	18	9
March 25. To ditto for ditto service	2604	12	1
To ditto, for provisions issued in West Florida, for the use of the forces there —— ——	1646	16	6
To Kender Mason, Esq. for provisions issued, and remaining in store at St. Augustine on June 24, 1780, for ditto condemned by long keeping, and lost between Dec. 25, 1778 and April 24, 1780; and for ditto issued for the use of the Provincial armed vessels, between Feb. 24 and April 24, 1779	1400	3	2
To William Nicholson, Esq. late agent to Robert Browne in the Senegambia contract, for salary, commission, and goods furnished by him on account of the said contract ——	921	5	6
March 15. To the representatives of Sir George Wombwell, for insurance on provisions issued to the garrison of Gibraltar, between Jan. 18, 1779 and Jan. 16, 1780	6391	5	6
To ditto for ditto, on provisions issued to ditto garrison between Jan. 17 and March 12, 1780 ——	2574	13	4
To ditto, for empty bags delivered to the governor of ditto garrison for the use of government ——	310	5	4
March 27. In full of a warrant of this date, for 16722l. 10s. to pay bills of exchange drawn by Lord Mountstuart and Sir H. Mann, for supplies and provisions for the use of the forces lately serving in the island of Minorca ——	10322	10	0
Towards the expence of provisions delivered to the forces in North America, Nova-Scotia, Newfoundland, &c. apply the sum voted upon estimate 1782 for that service	26185	9	2
Towards the expence of provisions delivered to the foreign ditto, serving in ditto, apply the sum voted upon ditto	18388	7	0
Towards the expence of provisions delivered to the British ditto serving in the West Indies, apply the sum voted upon ditto	11175	17	9
Also the sum voted upon ditto, for provisions for the forces serving in Africa ——	2055	6	10

	£.	s.	d.
Alſo the ſum voted upon eſtimate 1782, for proviſions for the Britiſh forces ſerving at Gibraltar	12202	12	8
Alſo the ſum voted upon ditto, for proviſions for the foreign ditto ſerving at ditto	3104	10	3
Alſo the ſum ſtopped for proviſions delivered to the forces in North America and the Weſt Indies, between June 24 and December 25, 1781	72364	11	4½
Ditto, for proviſions delivered to ditto, between Dec. 24, 1781, and April 25, 1782	35738	7	0
Alſo apply the ſums ſtopped for freſh proviſions delivered to the forces at Minorca, between June 24, 1771, and Aug. 25, 1781	28576	15	1
Ditto for bread delivered to ditto forces, between Dec. 25, 1779 and Aug. 25, 1781	5293	9	9
And alſo caſh received at ſundry times of Gen. Eliott, Gov. of Gibraltar, on account of ſubſiſtence of forces ſerving in that garriſon	12825	0	0
Sec. at War's Lre. — Nov. 25, 1782. To J. Powell, Eſq. on account of purchaſe of coals and wood for the garriſon of Gibraltar in the years 1779, 1780, and 1781	10000	0	0
March 26. To Meſſrs. Mures, Atkinſon, and Mure, for freight of ſundry ſhips employed to carry oats to America	609	0	0
To ditto for ditto ſervice	609	0	0
To ditto for ditto ſervice	5262	2	4
March 8. To ditto, for the value of the ſhip Prince Frederic, taken by an American privateer whilſt employed in carrying oats to North America	1260	18	5
March 26. To ditto, for the value of ſundry ſhips which have been taken by the enemy, while employed in ditto ſervice	1321	9	11
To ditto, for 16 cargoes of oats ſhipped for America	15502	3	8
To ditto, for candles ſhipped for the forces in America	2205	5	6
Feb. 7. To Thos. Harley, Eſq. for five hundred ſuits of cloaths	780	3	11
Feb. 25. To ditto, for cloathing for one company at Turks Iſland, and four companies in the Leeward Iſlands	673	10	6
To ditto, for blankets	176	19	4
Sept. 23, 1781. To the repreſentatives of William Mince, for the value of ſundry articles of merchandize taken out of the ſloop Little Will, and depoſited at Gambia, and loſt at the ſurrender of that garriſon whilſt the ſaid ſloop was bringing diſpatches to England	656	8	3
Dec. 10. To Captain Seix of the 22d regiment of foot, for loſſes when wrecked on the coaſt of Nova Scotia, in March 1776	40	10	0
Feb. 1, 1782. To Captain Thomas Crewe Dod, for loſſes he ſuſtained while a lieutenant in the 16th regiment of dragoons, when taken by the French	78	18	2
Feb. 7. To the Margrave of Brandebourg Anſpac, for levy money for 107 recruits to his troops in the year 1781	772	8	1

Feb.

	£.	s.	d.
Feb. 20, To Captain Leo, of Major Dalrymple's corps of foot, for losses, by being taken by a French privateer	29	17	0
To Lieutenant David Gordon, of the 2d battalion of the 60th regiment of foot, for losses he sustained, by being taken by the French in June 1779 —	37	19	0
Feb. 25. To John Fisher, Esq. for sundry articles of sadlery, horse furniture, appointments, cloathing, &c. for the Provincial troops in America —	24167	4	3
To Mr. William Parsons, for the value of the schooner Goodluck, destroyed at Savanna in Georgia, whilst employed in his Majesty's service —	540	0	0
Feb. 28. To Sir Guy Carleton, for an Equipage, as commander in chief in North America —	1000	0	0
March 6. To Captain Burton Gage Barbutt of the 15th regiment of foot, for the losses he sustained by the Scymiter brig being taken by the rebels —	15	2	9
March 8. To the Prince of Waldeck, for arms, camp equipage, &c. of Waldeck troops taken by the Spanish troops at the capture of Pensacola —	2904	12	8
March 26. To John Nutting, Esq. for his expences and losses in going to Penobscott, for the purpose of building a fort there — —	306	2	6
March 27. To Ensign Samuel Walter Prenties, of the 84th regiment of foot, for his expences, &c. on being sent from Quebec in November 1780, to New York, with dispatches from General Haldimand to Sir Henry Clinton —	134	0	0
To a bill of exchange drawn by Lieutenant-general Sir John Burgoyne, on account of money expended for the recovery of the sick belonging to the troops under his command at Rio de Janeiro —	447	0	0
Jan. 20. To bills of exchange of this date, drawn by Robert Haldane Bradshaw, Esq. deputy paymaster of the forces in the West Indies, on account of expences incurred for the use and service of the said forces —	4725	0	0
Jan. 26. To ditto of this date, drawn by ditto, for ditto service — —	375	0	0
Feb. 12. To ditto of this date, drawn by ditto, for ditto service — —	1400	0	0
March 1. To ditto of this date, drawn by ditto, for ditto service — —	1500	0	0
March 7. To ditto of this date, drawn by ditto, for ditto service — —	3150	0	0
March 13. To ditto of this date, drawn by ditto, for ditto service — —	1650	0	0
March 30. To ditto of this date, drawn by ditto, for ditto service — —	9200	0	0
Dec. 19, 1781. To M. G. Tottenham, as brigadier-general in the Leeward Islands, to Aug. 1, 1781, and Captain Fitch, as major of brigade in ditto, for the same time —	76	6	9

	£.	s.	d.
Feb. 1, 1782. To John Mervin Nooth, Esq. for 442 days pay as superintendant general of the hospitals in North America, to June 24, 1780 ———	1326	0	9
For the pay of hospital officers in the island of Jamaica, viz.			
Daniel Mandeville, Esq. as purveyor, for 356 days, to December 24, 1780 ——— ———	445	0	0
Edward Horler, as chief surgeon, for 304 days, to ditto	152	0	0
Feb. 6. To Dr. John Hunter, for 406 days pay as physician to the forces at Jamaica, to Dec. 24, 1781 ———	406	0	0
Feb. 7. To F. Parkhurst, Esq. for 275 days pay as a deputy commissary in Canada, to Jan. 30, 1782 ———	412	10	0
To F. W. Hecht, Gent. for 166 days pay as an assistant commissary in America, to Dec. 23, 1781 ———	166	0	0
Feb. 25. To M. G. Fawcett, for 92 days pay as commissary for mustering foreign troops in Germany, to Feb. 2, 1782	460	0	0
Feb. 20. To Messrs. Powell and Cook, for the pay of several supernumerary officers of invalids, from Dec. 25, 1780, to Dec. 24, 1781 ——— ———	1380	17	4
Feb. 27. To Lieutenant-general Boyd, for 182 days additional pay as lieutenant governor of Gibraltar, to June 24, 1779	364	0	0
Feb. 28. To John Morrison, Esq. for 93 days pay as a deputy commissary in America, to Oct. 2, 1781 ———	139	10	0
To Gen. G. A. Eliott and Lieut. Gen. Boyd, for additional pay as staff officers of the garrison of Gibraltar while invested by the enemy, for 366 days, to Dec. 24, 1780 ———	4575	0	0
March 8. To Roger Johnston, Esq. for 365 days pay as an assistant commissary in America, to Dec. 20, 1781 —	365	0	0
To Francis Rush Clarke, Gent. for 210 days pay as inspector and superintendant of the provision train attending the army in America ——— ———	210	0	0
To Peter Paumier, Esq. for 211 days pay as a deputy commissary in America, to Oct. 30, 1781 ———	366	10	0
March 15. To Sir John Burgoyne, for 169 days pay as commissary for mustering foreign troops in America, to March 8, 1782 ——— ———	338	0	0
March 19. To Sir Henry Calder, Bart. for 366 days pay as brigadier general at St. Lucia, to Dec. 24, 1780 ———	549	0	0
March 22. To colonel Williamson, deputy adjutant general for 53 days additional allowance to July 5, 1781, during which time he acted as adjutant general ———	26	10	0
Aug. 6. To Major Duncan Drummond, for 365 days pay as commissary of accounts in North America, to Jan. 17, 1782	1095	0	0
Oct. 11. To General G. A. Eliott and Lieutenant-general Boyd, for additional pay as staff officers of the garrison of Gibraltar while invested by the enemy, for 183 days, to Dec. 24, 1779 ——— ———	2287	10	0
To Gen. G. A. Eliott, to be paid over to sundry persons for their pay as extra staff officers at Gibraltar ———	6822	0	0

To

	£.	s.	d.
To Richard Edwards, Esq. for 400 days allowance as governor of Newfoundland, to May 6, 1782 ——	600	0	0
March 15. To Messrs. William Tod and Co. to pay a bill of exchange drawn by the Bank of Scotland, for one year's allowance for furnishing specie to the troops in Scotland	161	1	11
March 22. To David Skeene, Esq. for the 50th year's allowance for superintending the repairs of roads and bridges in North Britain —— ——	500	0	0
To Messrs. Kempt and Son, for necessaries, oatmeal, and money, issued for the use of the forces in North Britain	3786	10	2
Jan. 23. To Major William Browne, for coals, candles, &c. for the forces in Upnor Castle, from Dec. 25, 1780 to Dec. 24, 1781 —— ——	47	16	0
Feb. 1. To John Wemyss, Esq. late Lieutenant-governor of Edinburgh Castle, for ditto for the forces there, from July 1 to Sept. 30, 1781 ——	229	14	6
To Colonel James Lowther, for ditto for two companies of the Cumberland militia while in Scarborough Castle, in the years 1779 and 1780 —— ——	69	11	0
Feb. 20. To E. B. De la Fontaine, Esq. master of the barracks in the Savoy, for supplying sundry additional companies and recruits to the foot guards, and the officers and surgeons rooms in the said barracks, with coals and candles, from June 25 to Dec. 24, 1781 ——	234	15	0
March 22. To Andrew Clinton, Esq. on account, to enable him to provide coals and candles for the forces at Plymouth Dock	500	0	0
Jan. 2. To Lord Sheffield, for grass money for the 22d regiment of dragoons, in the summer 1781 ——	638	13	0
Feb. 1. To L. G. Pitt, for ditto for the 10th regiment of dragoons, in ditto summer ——	638	13	0
To Colonel Harcourt, for ditto for the 16th regiment of dragoons, in ditto summer ——	647	10	3
Jan. 23. To Captain Charles Baillie, for the subsistence of the non-commissioned officers and private men of his company of foot, from the respective dates of their attestations to June 8, 1781, (exclusive) the commencement of their establishment	141	10	6
Jan. 28. To Captain D. Ord, for ditto of ditto of his company of foot, from ditto to Sept. 27, 1781 (exclusive) the commencement of their establishment ——	405	4	0
Feb. 1. To Captain Robert Riddell, for ditto of ditto of his company of foot, from ditto to Dec. 13, 1781, (exclusive) the commencement of their establishment ——	515	2	4
To M. G. Rainsford, for ditto of ditto of the 99th regiment of foot, from ditto to June 1, 1780, (exclusive) the commencement of their establishment ——	1334	4	0
Feb. 28. To Captain Saunders, for ditto of ditto of his company of foot, from ditto to Dec. 12, 1781 (exclusive) the commencement of their establishment ——	219	1	0

To

	£.	s.	d.
To the Duke of Beaufort, for the subsistence of a volunteer company to the Monmouthshire militia, previous to its establishment —— ——	135	7	5
To Captain N. Blake, for the subsistence of the non-commissioned officers and private men of his company of foot, from the respective dates of their attestations to Oct. 15, 1781 (exclusive) the commencement of their establishment —	275	2	0
To Captain David Ross, for ditto of ditto of his company of foot, from ditto to Nov. 20, 1781 (exclusive) the commencement of their establishment ——	537	16	4
To Captain L. P. Jones, for ditto of ditto of his company of foot, from ditto to May 10, 1781 (exclusive) the commencement of their establishment ——	128	6	6
March 1. To Lieutenant-colonel James Stuart, for ditto of ditto of his regiment of foot, from ditto to Dec. 27, 1779 (exclusive) the commencement of their establishment ——	2125	12	10
March 6. To Captain Farquharson, for ditto of ditto of his company of foot, from ditto to Nov. 9, 1781 (exclusive) the commencement of their establishment ——	349	2	3
To Captain John Fraser, for ditto of ditto of his company of foot, from ditto to May 10, 1781 (exclusive) the commencement of their establishment ——	182	16	8
To Captain William Thomas, for ditto of ditto of his company of foot, from ditto to Oct. 31, 1781 (exclusive) the commencement of their establishment ——	283	14	0
March 22. To Captain R. Beacroft, for ditto of ditto of his company of foot, from ditto to June 2, 1781 (exclusive) the commencement of their establishment ——	79	1	6
July 4. To Captain Fitzgerald, for ditto of ditto of his company of foot, from ditto to Oct. 13, 1781 (exclusive) the commencement of their establishment ——	231	9	4
To Captain Campbell, for ditto of ditto of his company of foot, from ditto to Jan. 8, 1782 (exclusive) the commencement of their establishment —— ——	712	2	10
To Captain Walker, for ditto of ditto of his company of foot, from ditto to Feb. 14, 1782 (exclusive) the commencement of their establishment ——	499	0	2
To Captain John Mackenzie, for ditto of ditto of his company of foot, from ditto to Feb. 13, 1782 (exclusive) the commencement of their establishment ——	774	8	6
Jan. 31. To Messrs. Adair and Co. to enable them to reimburse the non-commissioned officers and private men of sundry regiments of foot, the stoppages made for the surgeon and paymaster's allowances, from June 25, 1781 to Dec. 24 following	209	6	10
Feb. 6. To Messrs. Cox, Mair, and Cox, to enable them to reimburse ditto of sundry regiments of foot, the stoppages made for ditto, from ditto to ditto ——	2830	5	0

To

	£.	s.	d.
To Meſſrs. Gray and Ogilvie, to enable them to reimburſe the non-commiſſioned officers and private men of ſundry regiments of foot, the ſtoppages made for the ſurgeon and paymaſter's allowances, from June 25, 1781, to Dec. 24 following	2782	5	2
Feb. 20. To G. Auſt, Eſq. to enable him to reimburſe ditto of the Iſle of Man fencible men, the ſtoppages made for ditto, from ditto to ditto ———	42	0	10
To Benjamin Andrews, Eſq. to enable him to reimburſe ditto of the 30th regiment of foot, the ſtoppages made for ditto, from March 17, 1781, to Dec. 24 following ——	151	14	7
To N. Collyer, Eſq. to enable him to reimburſe ditto of Sir Thomas Egerton's foot, the ſtoppages made for ditto, from June 25, 1781 to Dec. 24 following ———	60	7	4
To William Cowden, Eſq. to enable him to reimburſe ditto of the 29th regiment of foot, the ſtoppages made for ditto, from ditto to ditto, and for the allowance of bread money to a party of the ſaid regiment at Chatham barracks ——	100	10	11
To Edmund Armſtrong, Eſq. to enable him to reimburſe ditto of the 8th regiment of foot, the ſtoppages made for ditto, from ditto to ditto, and for ditto for ſundry independent companies at ditto ———	300	0	0
To Meſſrs. Roberts, to enable them to reimburſe ditto of ſundry regiments of foot, the ſtoppages made for ditto from ditto to ditto —— ———	258	7	6
To James Hockett, Eſq. to enable him to reimburſe ditto of the 3d regiment of foot, the ſtoppages made for ditto, from March 17, 1781, to Dec. 24 following ———	151	14	7
March 2. To Alexander Anderſon, Eſq. to enable him to reimburſe ditto of the 1ſt battalion of the 42d regiment of foot, the ſtoppages made for ditto, from June 25, 1781, to Dec. 24 following —— ———	137	10	8
Aug. 3, 1781. To William Moone, Eſq. to enable him to reimburſe ditto of the Eaſt and Weſt Norfolk militia, the ſtoppages made for ditto, from Dec. 25, 1780, to June 24, 1781	146	13	2
Nov. 14. To Meſſrs. Peart and Conway, to enable them to reimburſe ditto of ſundry regiments of militia, the ſtoppages made, for ditto, from ditto to ditto ———	293	14	6
Jan. 11, 1782. To George Snowden, Eſq. to enable him to reimburſe ditto of the Derbyſhire militia, the ſtoppages made for ditto, from ditto to ditto ———	76	10	5
To Thomas Willis, Eſq. to enable him to reimburſe ditto of the Eaſt and Weſt Suffolk militia, the ſtoppages made for ditto, from June 25, 1781, to Dec. 24 following ——	139	17	9
Jan. 17. To Keene Stables, Eſq. to enable him to reimburſe ditto of the Northampton militia, the ſtoppages made for ditto, from ditto to ditto ———	110	18	10
To Meſſrs. Maude, to enable them to reimburſe ditto of the 1ſt Weſt Riding York militia, the ſtoppages made for ditto, from ditto to ditto ———	84	5	10

Jan. 28.

	£.	s.	d.
Jan. 28. To Henry Hunter, Esq. to enable him to reimburse the non-commissioned officers and private men of the North Hampshire militia, the stoppages made for the surgeon and paymaster's allowances, from June 25, 1781, to Dec. 24, following — —	73	17	0
To Wiliam Moone, Esq. to enable him to reimburse ditto of the West and East Norfolk ditto, the stoppages made for ditto, from ditto to ditto — —	146	13	2
To John Lambe, Esq. to enable him to reimburse ditto of the Wiltshire ditto, the stoppages made for ditto, from ditto to ditto — —	106	13	6
Jan. 31. To Messrs. Adair and Bullock, to enable them to reimburse ditto of sundry regiments of militia, the stoppages made for ditto, from ditto to ditto — —	507	0	11
Feb. 6. To V. Mathias, Esq. to enable him to reimburse ditto of the Dorset and East Riding York ditto, the stoppages made for ditto, from June 25, 1781, to Dec. 24, following	161	11	10
To Messrs. Cox, Mair, and Cox, to enable them to reimburse ditto of the Berkshire and Glamorganshire ditto, the stoppages made for ditto, from Dec. 25, 1780, to Dec. 24, 1781	263	7	0
To Messrs. Gray and Ogilvie, to enable them to reimburse ditto of the Buckingham ditto, the stoppages made for ditto, from June 25, 1781, to Dec. 24, following —	84	15	10
To Charles Graves, Esq. to enable him to reimburse ditto of the North Riding York ditto, the stoppages made for ditto, from ditto to ditto — —	97	15	8
To John Martin, Esq. to enable him to reimburse ditto of the West Kent ditto, the stoppages made for ditto, from Dec. 25, 1780, to Dec. 24, 1781 — —	165	14	0
To Thomas Willis, Esq. to enable him to reimburse ditto of the West and East Suffolk ditto, the stoppages made for ditto, from Dec. 25, 1780, to June 24, 1781 —	140	13	4
Feb. 1. To Messrs. Roberts, to enable them to reimburse ditto of the Durham and Merionethshire ditto, the stoppages made for ditto, from ditto to ditto, and for the allowance of bread money to the said corps whilst in barracks	356	15	5
Feb. 20. To George Aust, Esq. to enable him to reimburse ditto of the Cambridgeshire ditto, the stoppages made for the surgeon and paymaster's allowances, from June 25, 1781, to Dec. 24, following — —	65	14	0
To E. Armstrong, Esq. to enable him to reimburse ditto of the Hertfordshire ditto, the stoppages made for ditto, from ditto to ditto — —	76	12	8
To James Ballard, Esq. to enable him to reimburse ditto of the Worcestershire ditto, the stoppages made for ditto, from ditto to ditto — —	84	4	10
To William Field, Esq. to enable him to reimburse ditto of the West and East Essex ditto, the stoppages made for ditto, from ditto to ditto — —	149	14	0

To

	£.	s.	d.
To John Owens, Esq. to enable him to reimburse the non-commissioned officers and private men of the Denbighshire militia, the stoppages made for the surgeon and paymaster's allowances, from June 25, 1781, to Dec. 24, following —	41	9	11
To William Ghost, Esq. to enable him to reimburse ditto of the Isle of Wight ditto, the stoppages made for ditto, from Dec. 25, 1780, to Dec. 24, 1781 —	16	9	1
March 1. To John Radcliffe, to enable him to reimburse ditto of the South Devon ditto, the stoppages made for ditto, from ditto to ditto — —	133	10	10
To John Fenwick, Esq. to enable him to reimburse ditto of the Carnarvon and Flintshire ditto, the stoppages made for ditto, from June 25, 1781, to Dec. 24, following —	39	4	6
March 22. To S. Halliday, Esq. to enable him to reimburse ditto of the Somersetshire ditto, the stoppages made for ditto, from ditto to ditto — —	113	5	0
To Messrs. Bishopp and Co. to enable them to reimburse ditto of sundry regiments of militia, the stoppages made for ditto, from ditto to ditto — —	503	19	9
To G. Blount, Esq. to enable him to reimburse ditto of the Cheshire ditto, the stoppages made for ditto, from ditto to ditto	76	9	4
Jan. 23. To sundry agents, to be paid over and applied to the use of the effective private men of the respective regiments, battalions, and corps of militia, as an equivalent to the poundage deducted from the pay of the private men of the regiments of foot guards, and marching regiments of infantry on the British establishment, from June 25, 1781, to Dec. 24, following — —	9796	4	6
July 19. To ditto, for ditto service, from Dec. 25, 1781, to April 24, 1782 — —	6981	5	6
May 23. To Lord Amherst, for the contingent disbursements of the 1st battalion of the 60th regiment of foot, from June 25, 1775, to Dec. 24, following —	49	8	0
To ditto, for ditto of ditto battalion, from Dec. 25, 1775, to Dec. 24, 1776 — —	151	5	6
To ditto, for ditto of ditto battalion, from Dec. 25, 1776, to Dec. 24, 1777 — —	92	11	6
To ditto, for ditto of ditto battalion, from Dec. 25, 1777, to Dec. 24, 1778 — —	100	16	6
To ditto, for ditto of ditto battalion, from Dec. 25, 1778, to Dec. 24, 1779 — —	120	17	6
To ditto, for ditto of ditto battalion, from Dec. 25, 1779, to June 24, 1780 — —	96	1	6
June 14. To Colonel M'Carmick, for ditto of the 93d regiment of foot, from June 25, 1780, to Dec. 24, following	127	7	0
June 21. To Lieutenant-general Boyd, for ditto of the 39th regiment of foot, from Dec. 25, 1779 to June 24, 1780	60	13	5
To Lieutenant-general Baugh, for ditto of the 58th regiment of foot, from ditto to ditto —	76	2	8

	£.	s.	d.
Nov. 14, 1781. For the marches, &c. of the Monmouthshire militia, from June 25, 1780, to Dec. 24, following	89	18	0
Dec. 19. For the ditto of the North Lincoln ditto, from ditto to ditto — — —	190	3	0
Jan. 2, 1782. For the ditto of the Hertfordshire ditto, from ditto to ditto — —	127	3	0
Jan. 23. For the ditto of the East Riding York ditto, from ditto to ditto — — —	278	15	5
For the ditto of the Anglesea ditto, from ditto to ditto	117	5	8
For the ditto of the Durham ditto, from ditto to ditto	31	1	8
Dec. 6. For the ditto of the northern regiment of fencible men, from Dec. 25, 1780, to June 24, 1781 —	202	8	8
Jan. 23. To Major-general Scott, for providing divers camp necessaries for the 83d regiment of foot, for the year 1781	284	14	0
Feb. 1. To Lieutenant-general Fraser, for providing ditto for two companies of the 71st ditto, for ditto year —	38	0	0
Feb. 28. To Lieutenant colonel Whyte, for providing ditto for the 96th ditto, for ditto year — —	203	1	6
March 11. To Sir Henry Clinton, in lieu of 200 days nett off reckonings of additionals to the 1st battalion of the 54th regiment of foot — —	251	18	0
To ditto, in lieu of 200 ditto to the 2d battalion of ditto regiment — —	251	18	0
To Major-general Sandford, in lieu of 121 ditto to the 101st regiment of foot — —	337	8	0
To Major-general Rowley, in lieu of 121 ditto to the 102d regiment of foot — —	341	10	4
Feb. 1. To General Conway, for bat horses for the royal regiment of horse guards, ordered to be in readiness to take the field in the year 1779 — —	100	0	0
Feb. 21. To the captains of sundry independent companies, for bat baggage and forage for their respective companies, in consideration of their having taken the field in the year 1781	235	0	0
To the colonels of sundry regiments of foot, for additional bat horses to carry the blankets of their respective regiments, ordered to take the field in Jersey and Guernsey —	500	0	0
Feb. 1. To General Conway, for baggage horses for the royal regiment of horse guards, ordered to be in readiness to take the field in the year 1779 — —	90	0	0
Dec. 19, 1781. To Major general Warde, for 181 days forage for himself and one aid-de-camp, for the campaign 1781	126	14	0
To Captains Baker and Smith, in lieu of 200 days forage, as majors of brigade in the Leeward Islands —	100	0	0
Feb. 21, 1782. To Sir George Howard, to make good a deficiency of forage for the 1st regiment of dragoon guards, in the years 1778 and 1780 — —	250	9	0
To the majors of brigade, in lieu of forage during the campaign between 14th May and 10th Nov. 1781 —	54	6	0

Nov.

	£.	s.	d.
Nov. 14, 1781. To George Lampriere, Esq. to be paid over to Thomas Pipon, Esq. for bedding, &c. for the troops wounded in the action at Jersey on the 6th of Jan. 1781	57	9	1
Jan. 23, 1782. To Major-general Morrison, for his contingent expences as quarter-master-general, from June 25 to Dec. 24, 1781 — —	239	9	0
To Lieutenant-general Parker, for the contingent expences of the camp at Warley common 1781 —	100	0	0
To Colonel Townshend, for clerks, stationary ware, postage, and other contingencies, on account of the recruiting service, from June 25, 1781, to Dec. 24, following —	367	0	2
Feb. 1. To John Fenwick, Esq. to enable him to make good to the field officer and captain of the Carnarvonshire militia the usual allowance of contingent men, from the time the said corps was compleat to Dec. 24, 1780 — —	46	7	3
Feb. 20. To E. B. De la Fontaine, master of the barracks in the Savoy, for providing utensils for the infirmary and barracks there, during the year 1781 — —	125	1	6
To Major-general Morrison, for the contingent expences of the assistants to the quarter-master-general, and the pay of an extra assistant, from Dec. 25, 1780, to Dec. 24, 1781	378	19	3
To William Rice, Esq. surveyor of the guards, for work done in repairs, &c. of the foot guards rooms, orderly rooms, and sutlers, Somerset house barracks, and recruit house, in full for one year, to Dec. 24, 1780 — —	1260	12	7
To Major-general Calcraft, to be paid over to sundry persons for damages done to their grounds by the camps near Chatham — — —	130	0	0
Feb. 21. To the colonels of sundry regiments of militia, for cloathing of additional men to their respective regiments, to fill up the vacancies usually allowed for the captains' contingencies — —	665	10	0
Feb. 28. To Lieutenant-colonel Whyte, for knapsacks for the 96th regiment of foot — —	214	0	0
March 1. To Robert Adair, Esq. on account for sundry contingent disbursements for hospitals, &c. —	2000	0	0
To Major-general Fawcett, for the contingent expences of the office of adjutant-general, from June 25, 1781, to Dec. 24, following — —	271	16	0
To Major-general Morrison, to be paid over to several persons for the hire of grounds for the camps 1781, and damage done thereon — —	222	15	4
To Lord Adam Gordon, for the contingent expences of the forces under his command in the north east district during the campaign 1781 — —	99	18	8
March 15. To Lieutenant-general Parker, for reviewing the militia — —	600	0	0
March 22. To Colonel Williamson, for his contingent expences			

	£.	s.	d.
pences as deputy-adjutant-general, from Dec. 25, 1778, to Dec. 24, 1781; and for the expences of adjutant-general's office, from May 14, 1781, to June 24, following	513	17	8
To Major-general Morris, for the contingent expences of the camp at Ranmere common 1780 —	23	13	0
To Lieutenant-general Haviland, for the contingent expences of the camps near Plymouth in the year 1780	394	18	2
To Major Lister, to replace five horses of his corps of dragoons, which were burnt by a fire that happened at Ashburton Jan. 16, 1782 — —	78	8	0
To Mr. Clement Smith, for the toll of the forces passing over Richmond bridge — —	119	10	5
Date of Treasury letter, Aug. 20. To Mr. Anderson, on account of 121 days subsistence of the 2d battalion of the 42d regiment of foot, to April 24, 1782, serving in the East Indies	81	13	6
Sec. at War's letter, Nov. 8. To ditto, for 121 days ditto of a detachment of ditto battalion, to ditto —	162	6	10
Treasury letter, Aug. 20. To Messrs. Bisshopp and Co. on account of 121 days subsistence of the 1st battalion of the 73d regiment of foot, to April 24, 1782, serving in the East Indies — —	420	9	6
Aug. 24. To Messrs. Cox and Co. on account of 101 days subsistence of the 100th regiment of foot, to ditto, serving in ditto — — —	124	8	0
	296507	14	3½

N. B. When remittances are made from India, the public will have credit in a future account of extraordinaries, for the above-mentioned sums issued to agents of sundry corps serving in the East Indies.

War-Office, Jan. 23, 1783. GEO. YONGE.

An Account of Extraordinary Services incurred, and paid by the Right Honourable Edmund Burke, *late Paymaster-general of his Majesty's Forces, between April* 9, 1782, *and Nov.* 9, *following, and not provided for by Parliament. — With the Dates of Warrants.*

April 11. To Anthony Richardson, Esq. for provisions delivered at Cowes, for the use of the forces in the Leeward Islands and Jamaica — —	4440	15	4
May 16. To ditto, for ditto service —	3115	16	0
June 10. To ditto, for provisions delivered at Cork, for the use of ditto forces — —	11959	13	7
July 4. To ditto, for ditto delivered at Cowes, for the use of ditto forces — —	2317	8	4

April

	£.	s.	d.
April 11. To Adam Drummond, Moses Franks, and John Nesbitt, Esqrs. for provisions delivered at Cowes, for the use of the forces in America — —	7094		
May 3. To ditto, for ditto delivered at Cork, for the use of ditto forces — —	6008	3	10
To ditto, for ditto service — —	5837	17	0
To ditto, for ditto service — —	6038	12	6
June 10. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	4937	9	0
June 27. To ditto, for ditto delivered at Cork, for the use of ditto forces — —	5796	5	7
April 11. To Christopher Potter, John Dearman, Andrew Jordain, and Richard Shaw, Esqrs. for provisions delivered at Cowes, for the use of ditto forces — —	13500	0	8
May 10. To ditto, for ditto service —	5531	11	4
May 16. To ditto, for provisions delivered at Cork, for the use of ditto forces — —	27494	4	9
June 19. To ditto, for ditto service —	8682	16	11
June 27. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	8937	10	4
April 11. To Benjamin Smith, William Fitzhugh, and Richard Peacock, Esqrs. for provisions delivered at Cork, for the use of ditto forces — —	23274	13	7
April 19. To ditto, for ditto delivered at Cowes, for the use of ditto forces — — —	4677	8	0
June 10. To ditto, for ditto service —	16096	17	4
May 10. To ditto, for provisions delivered at Cork, for the use of ditto forces — —	11694	2	7
July 4. To ditto, for ditto service — —	879	6	9
July 19. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	6296	12	4
April 11. To Sir William James, Bart. Abel Smith, and Richard Atkinson, Esqrs. for provisions delivered at Cowes, for the use of the forces in Canada —	8456	4	0
To ditto, for ditto delivered at Waterford, for the use of ditto forces — —	7352	18	6
To ditto, for ditto service — —	7352	0	3
To ditto, for ditto service — —	3723	1	1
To ditto, for ditto service — —	4772	7	11
To ditto, for ditto service — —	3627	13	0
May 16. To ditto, for ditto service —	2185	5	0
To ditto, for ditto service — —	1908	19	2
June 6. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	4474	18	6
June 10. To ditto, for ditto service —	7635	16	8
June 27. To ditto, for ditto service — —	463	4	0
To ditto, for ditto service — —	4991	7	3
To ditto, for ditto service — — —	3757	15	2

To

	£.	s.	d.
To Sir William James, Bart. Abel Smith, and Richard Atkinson, Esqrs. for provisions delivered at Cowes, for the use of the forces in Canada — —	2281	16	0
To ditto, for ditto service — —	4472	0	3
July 4. To ditto, for ditto service — —	2237	2	0
April 11. To Henry William Mason and Henry Blundell, Esqrs. for provisions delivered at Cork, for the use of the forces in Canada — —	3925	1	0
July 4. To ditto, for ditto delivered at Cowes, for the use of ditto forces — —	303	18	2
April 19. To Robert Mayne, Esq. for provisions delivered at Cowes, for the use of the forces in America —	1101	18	4
May 3. To ditto, for ditto delivered at Cork, for the use of ditto forces — —	3881	0	7
May 10. To ditto, for ditto delivered at Cowes, for the use of ditto forces — — —	3286	5	0
May 16. To ditto, for ditto delivered at Cork, for the use of ditto forces — —	3887	5	10
June 10. To ditto, for ditto delivered at Cowes, for the use of ditto forces — — —	1400	0	0
July 19. To the assignees of Robert Mayne, Esq. for ditto service — —	882	2	8
April 19. To Laurence Cox, Esq. for provisions delivered at Cowes, for the use of the forces in America —	1858	4	0
May 3. To ditto, for ditto delivered at Cork, for the use of ditto forces — —	3617	14	2
April 25. To George Brown, Esq. for provisions delivered at Cowes, for the use of ditto forces — —	5583	10	0
May 3. To ditto, for ditto delivered at Cork, for the use of ditto forces — —	7944	11	10
July 4. To ditto, for ditto service — —	7591	1	7
July 8. To ditto, for extra expences attending the delivery of wet provisions at Cowes instead of Cork —	933	10	11
April 25. To Major Henniker, Esq. for provisions delivered at Cowes, for the use of the forces in America —	5703	3	8
May 16. To ditto, for ditto delivered at Cork, for the use of ditto forces — —	7485	5	5
April 25. To William Devaynes, Esq. for provisions delivered at Cowes, for the use of ditto forces —	3590	13	8
July 19. To ditto, for ditto service — —	2488	10	6
April 11. To J. B. French, Esq. for provisions delivered at Cork, for the use of the forces in the Leeward Islands and Jamaica — —	2886	11	8
June 10. To ditto, for ditto service — —	203	2	6
July 4. To ditto, for provisions delivered at Cowes, for the use of ditto forces — —	974	18	8
April 25. To John Stephenson and John Blackburn, Esqrs. for provisions delivered at Cowes, for the use of the forces in			

Nova

	£.	s.	d.
Nova Scotia, Iſland of St. John's, Penobſcot, and Newfoundland — — —	2785	16	0
June 27. To John Stephenſon and John Blackburn, Eſqrs. for proviſions delivered at Cowes, for the uſe of ditto forces	9158	6	11
July 8. To ditto, for the extra expence attending the delivery of wet proviſions at Cowes inſtead of Cork —	3798	16	5
May 3. To William Mills, Eſq. for proviſions delivered at Cork, for the uſe of the forces in America —	3880	8	0
May 16. To ditto, for ditto ſervice — —	3887	14	11
June 27. To ditto, for proviſions delivered at Cowes, for the uſe of ditto forces — —	2728	12	0
May 3. To Richard Vernon Sadlier, Eſq. for proviſions delivered at Cork, for the uſe of the forces in the Leeward Iſlands and Jamaica — —	5769	9	9
June 27. To ditto, for ditto delivered at Cowes, for the uſe of ditto forces — — —	2120	2	4
May 16. To Edward Lewis, Eſq. for proviſions delivered at Cork, for the uſe of the forces in America —	7753	2	6
June 27. To ditto, for ditto delivered at Cowes, for the uſe of ditto forces — —	3155	2	0
July 8. To ditto, for the extra expence attending the delivery of wet proviſions at Cowes inſtead of Cork —	1024	10	5
July 19. To ditto, for proviſions delivered at Cowes, for the uſe of the forces in America — —	1208	4	4
May 16. To John Durand, Eſq. for proviſions delivered at Cork, for the uſe of the forces in the Leeward Iſlands and Jamaica — —	7699	4	7
July 4. To ditto, for ditto delivered at Cowes, for the uſe of ditto forces — —	2538	16	0
June 27. To John Whitelock, Eſq. for proviſions delivered at Cowes, for the uſe of the forces in Canada —	439	2	2
May 3. To John Grier, adminiſtrator to John Grier, deceaſed, late agent victualler at Senegal, for commiſſion on ſupplies furniſhed for the Senegambia contract, from May 12, 1777, to June 30, 1778, and for his Salary for the ſame time	327	4	4
May 17. To Meſſrs. Richardſon, Eden, and Court, merchants, for Madeira wine ſhipped for the uſe of the garriſon at Goree — —	3067	5	10
Towards the expence of proviſions delivered to the forces in North America, Nova Scotia, Newfoundland, &c. apply the ſum voted upon eſtimate 1782 for that ſervice —	26401	17	5
Towards the expence of proviſions delivered to the foreign forces in North America, &c. apply the ſum voted upon eſtimate 1782 for that ſervice — —	18540	6	6
Towards the expence of proviſions delivered to the Britiſh ditto ſerving in the Weſt Indies, apply the ſum voted upon ditto	11268	5	1
Alſo the ſum voted upon ditto, for proviſions for the forces ſerving in Africa — —	2072	6	7

Alſo

	£.	s.	d.
Alfo the fum voted upon ditto, for provifions for the Britifh forces ferving at Gibraltar ——	12303	9	8
Alfo the fum voted upon ditto, for provifions for the foreign ditto ferving at ditto ——	3130	3	5
Alfo the fum ftopped for provifions delivered to the forces in North America and the Weft Indies, between April 25, 1782, and Auguft 24, following ——	24671	6	6
And alfo cafh received at fundry times of General Eliott, governor of Gibraltar, on account of fubfiftence of the forces ferving in that garrifon ——	14850	0	0
To bills of exchange drawn by Lord Mountftuart, for provifions and fupplies for the forces in the late garrifon of Minorca ——	1518	4	2
To bills of exchange drawn by Sir Horace Mann, for ditto fervice —— ——	4000	0	0
April 11. To Henry Budd, Efq. for keeping up complete provifions at Guernfey ——	313	0	4
To ditto for ditto fervice ——	313	0	4
May 10. To ditto, for keeping up complete provifions in the ifland of Jerfey —— ——	313	0	4
July 8. To the reprefentatives of Henry Budd, for provifions laid up in ftore at Guernfey ——	1752	16	8
To ditto, for provifions kept up in ftore in ditto ifland	383	15	3
July 19. To ditto for ditto fervice ——	313	0	4
April 11. To William Budd, Efq. for keeping up complete provifions at Guernfey ——	300	0	0
To ditto for ditto fervice ——	300	0	0
To ditto for ditto fervice ——	300	0	0
May 10. To ditto, for keeping up complete provifions in the ifland of Jerfey —— ——	300	0	0
July 8. To ditto for ditto fervice ——	383	15	3
July 19. To John Bond, Efq. being the balance of his account as contractor for furnifhing the troops encamped in England in 1781, with bread, wood, ftraw, and forage ——	924	3	1
April 19. To John Maton, Efq. by way of advance and on account of his contract for fupplying bread, forage, wood, and ftraw to the forces encamped in the fummer 1782 ——	5000	0	0
April 10. To Captain Richard Bailey, for 365 days pay for fuperintending the embarkation of parties, cloathing, camp equipage, &c. for the forces abroad, to March 10, 1782	182	10	0
April 11. To the reprefentatives of Daniel Wier, Efq. deceafed, for his pay for 284 days as fuperintendant and director of forage, provifions, neceffaries, and extraordinaries of the army in North America, to Nov. 12, 1781 ——	568	0	0
April 12. To Mary Richmond, widow, for 148 days pay of John Richmond her late hufband, as iffuer of provifions at Goree, to April 5, 1781 ——	25	18	0
May 10. To Gregory Townfhend, Gent. for 365 days pay as an affiftant commiffary in America, to Dec. 24, 1781 ——	365	0	0

To

	£.	s.	d.
To Jonathan Clarke, Gent. for 395 days pay as an assistant commissary in Canada, to April 30, 1782 —	395	0	0
May 16. For 365 days pay of sundry officers of the hospital attending the forces in Great Britain, to Dec. 24, 1781.	912	10	0
To Lieutenant-General Sir William Draper, for 725 days additional pay as Lieutenant-governor of the garrison of Fort St. Philip in Minorca, to Dec. 25, 1781 —	1450	0	0
May 23. For the pay of sundry majors of brigade in Great-Britain, for the years 1780 and 1781 —	1980	0	0
June 8. To Captain Henry Grove, for 1604 days pay as barrack master at Dominica, to Sept. 7, 1778 —	481	4	0
To Lieutenant William C. Campbell, for 1153 days pay as ditto to ditto, to April 2, 1774 —	345	18	0
June 28. To Francis Rush Clarke, Gent. for 156 days pay as inspector and superintendant of the provision train of horses and waggons attending the army in America —	156	0	0
To Major-general Fawcett, for 89 days pay as commissary for mustering foreign troops in Germany, to May 2, 1782	445	0	0
July 4. To Captain Wall, for 183 days additional pay as commandant of the African corps, and of the island of Goree, to Dec. 24, 1781 — —	183	0	0
July 11. To Major-general Morrison, for 731 days additional pay as quarter-master general, to Dec. 24, 1781	731	0	0
To Major-general Faucett, for 354 days additional pay as adjutant-general, to June 24, 1782 —	354	0	0
July 20. To General Eliott and Lieutenant-general Boyd, for 365 days additional pay as governor and lieutenant-governor of Gibraltar, to Dec. 24, 1781 —	4562	10	0
Paid Major Hayman Rooke, 182 days allowance, as major to the late 98th regiment of foot, to June 24, 1782 —	136	10	0
April 26. To Major-general Skene, for bat baggage and forage for five companies of the 99th regiment of foot, being ordered to serve abroad —	250	0	0
May 23. To Major-general Morrison, for bat baggage and forage for four companies of the 75th regiment of foot, having taken the field at Goree in the year 1779 —	232	10	0
June 28. To Messrs. Bishopp and Co. to be paid over to sundry officers of the fencible regiments, in consideration of their being ordered to take the field in North Britain	612	10	0
June 21. To the captains of four independent companies, for forage during the time they were encamped in Guernsey 1781	93	4	0
To colonel Whyte, for forage for the 96th regiment of foot, while encamped in Guernsey 1781 —	266	4	0
To Sir William Boothby, for forage for the 6th regiment of foot, while encamped at Jersey 1781 —	385	0	0
To Sir John Sebright, for forage for the 18th regiment of foot, while encamped at Jersey and Guernsey 1781 —	330	4	0
To Colonel Scott, for forage for the 83d regiment of foot, while encamped at Jersey 1781 —	555	11	0

	£.	s.	d.
To Major-general Reid, for forage for the 95th regiment of foot, while encamped at Jersey, 1781 ——	347	12	0
July 19. To the general and staff officers, and officers of the hospitals, for forage for the campaign 1782 ——	5180	0	0
July 20. To Captain A. Mackay, for forage, as major of brigade in North Britain, for the campaign 1780 ——	34	6	0
June 8. To George Garnier, Esq. apothecary-general, for medicines, drugs, and materials furnished for the forces in the year 1781, to compleat a warrant of this date, for 17076l. 10s. 2d. —— ——	2087	2	11
June 21. To Lieutenant-general Haviland, for the contingent expences of the forces encamped in the neighbourhood of Plymouth—Campaign 1781 ——	435	7	0
To Colonel Maister, to make good to the field officers and captains of the East Riding of York militia their usual allowance of contingent men, from the time the said regiment was complete to Dec. 24, 1781 ——	115	19	0
To Colonel Hans Sloane, to make good to ditto of the North Hampshire militia their usual allowance of ditto, from the time the said regiment was complete to ditto ——	176	17	4
June 21. To Sir George Howard, for damages done to his grounds by the troops encamped on Ranmere common, in Surrey, in the year 1780	254	16	3
To Messrs. Meyrick, to be paid over to sundry officers, for their contingent expences on the recruiting service in Ireland	1093	8	6
To Messrs. Cox, Mair, and Cox, for the expences incurred by witnesses in coming to and returning from England, on the late Lieutenant-governor Corbet's trial ——	322	9	0
June 28. To Colonel Townshend, for his contingent disbursements, as inspector-general and superintendant of the recruiting service, for six months, to Dec. 24, 1781 —	1697	8	4
To William Rice, Esq. surveyor of the guards, for work done in repairs, &c. of the horse and foot guards, for one year, to Jan. 1, 1781 ——	1375	4	7
July 4. To Major-general Roy, for his contingent expences as deputy quarter-master general and commissary-general of the forces, from Dec. 25, 1781, to June 24, 1782 ——	229	19	0
To Major-general Morrison, for his contingent expences as quarter-master general, from Dec. 25, 1781, to June 24, 1782	248	9	0
July 19. To Thomas Harley, Esq. for blankets for the troops in England —— ——	2130	19	3
July 25. To Colonel Townshend, for the contingent expences of the recruiting service, from Dec. 25, to June 24, 1782	334	6	4
July 28. To Leonard Morse, Esq. for making out a list of the army, for the year 1782 ——	106	16	0
Sec. at War's Letter. May 28. To Mr. Anderson, on Account of subsistence of the 2d battalion of the 42d regiment of foot, for the year 1782, serving in the East Indies.	300	0	0

June

	£.	s.	d.
June 7. To Mr. Anderſon, on account of ſubſiſtence of the 2d battalion of the 42d regiment of foot, for the year 1782, ſerving in the Eaſt Indies ———	400		
Aug. 20. To ditto, on account of 61 days ſubſiſtence of ditto of ditto battalion, to June 24, 1782, ſerving in the Eaſt Indies ——— ———	41	3	6
Sec. at War's Letter. — Nov. 8. To ditto, for 122 days ditto of a detachment of ditto battalion, to Aug. 24, 1782	163	13	8
Warrant of July 3. To Meſſrs. Biſhopp and Co. on account of ſubſiſtence of the 1ſt battalion of the 73d regiment of foot, ſerving in the Eaſt Indies ———	10200	0	0
Treaſury Letter. — Aug. 4. To ditto, on account of 122 days ditto of ditto battalion, to Aug. 24, 1782 ———	233	6	6
Sec. at War's Lre. — June 13. To Meſſrs. Meyrick, on account of ſubſiſtence of the 78th regiment of foot, for the year 1782, ſerving in the Eaſt Indies	32	0	6
Treaſury Letter. — Aug. 24. To Meſſrs. Cox and Co. on account of 122 days ſubſiſtence of the 100th regiment of foot, to Aug. 24, 1782, ſerving in ditto ———	170	16	0
Sec. at War's Letter. — April 8. To ditto, on account of ſubſiſtence of the 101ſt regiment of foot, for the year 1782, ſerving in ditto ——— ———	21		
To Mr. Adair, on account of ditto of the 102d regiment of foot, for ditto year, ſerving in ditto ———	21		
Treaſury Letter. — Aug. 20. To ditto, on account of 61 days ſubſiſtence of ditto regiment, to Aug. 24, 1782	131	3	
	£. 340346	5	9

N. B. When remittances are made from India, the public will have credit in a future account of extraordinaries for the above-mentioned ſums iſſued to the agents of ſundry corps ſerving in the Eaſt Indies

War-Office, January 23, 1783. GEO. YONGE.

An Account of Extraordinary Services incurred, and paid by the Right Honourable Iſaac Barré, *Paymaſter-general of his Majeſty's Forces, between July* 31, 1782, *and February* 1, 1783, *and not provided for by Parliament.—With the Dates of Warrants.*

	£.	s.	d.
Nov. 1, 1782. To Thomas Harley and Henry Drummond, Eſqrs. in full of a warrant for 64618l. 1s. 3d. to be by them applied and inveſted in the purchaſing Spaniſh and Portugal coins, for the uſe and ſervice of his Majeſty's forces ſerving in North America ——— ———	13463	7	0

	£.	s.	d.
To Thomas Harley and Henry Drummond, Esqrs. to be by them invested in Spanish and Portugal coins, for the use and service of his Majesty's forces serving in North America —	24203	10	6
To ditto for ditto service —	14553	19	0
Dec. 13. To ditto for ditto service —	100000	0	0
Jan. 1, 1783. To ditto for ditto service —	9655	7	2
To ditto for ditto service —	95814	17	3
To ditto for ditto service — —	150000	0	0
Jan. 3. To ditto for ditto service —	195035	8	4
Jan. 23. To ditto for ditto service —	191580	3	3
Aug. 6, 1782. To Christopher Potter, John Dearman, Andrew Jordaine, and Richard Shaw, Esqrs. for provisions delivered at Cowes, for the use of the forces serving in North and South Carolina, Georgia, and East Florida —	4241	18	4
Aug. 20. To ditto for ditto service —	5030	8	4
Aug. 6. To Benjamin Smith, William Fitzhugh, and Richard Peacock, Esqrs. for provisions delivered at Cork, for the use of the forces serving in America —	1008	17	8
To Major Henniker, Esq. for provisions delivered at Cowes, for the use of ditto forces —	3150	16	6
To George Brown, Esq. for ditto service —	2742	7	8
To the representatives of Robert Mayne, Esq. for ditto service — —	1655	11	8
Aug. 21. To Sir John Henniker and William Devaynes, Esq. being the balance due to them on their contract for furnishing provisions for the forces in America, between Feb. 21, and Oct. 17, 1781 — —	394	15	7
Oct. 17. To Adam Drummond, Moses Franks, and John Nesbitt, Esqrs. for provisions delivered at Cowes, for the use of the forces in America — —	2678	6	4
Dec. 12. To William Devaynes, Esq. for provisions delivered at ditto, for the use of the forces at New York	2774	16	0
Jan. 4, 1783. To Francis Baring, Esq. for flour and pease provided for his Majesty's service —	53675	0	0
Dec. 5, 1782. To Robert Dann, late agent victualler at Gambia, for provisions supplied the garrison for the month of July, 1778 — —	108	19	3
Towards the expence of provisions apply the sum voted upon estimate 1782, for victualling the British forces serving in America — —	26401	17	4
Also apply the sum voted upon ditto, for victualling the foreign troops serving in ditto —	18540	6	5
Also the sum voted upon ditto, for victualling the forces in the West Indies — —	11268	5	1
And the sum voted upon ditto, for victualling the forces in Africa — —	2072	6	6
Oct. 17. To William Budd, Esq. for keeping up complete provisions at Guernsey — —	300	0	0

To

	£.	s.	d.
To William Budd, Esq. for keeping up complete provisions at Jersey	300	0	0
Oct. 18. To ditto for ditto service	383	15	3
Oct. 17. To Henry Budd, Esq. for ditto service	313	0	4
Nov. 13. To Mrs. Mary Budd, widow and successor of Mr. Henry Budd, for keeping up complete provisions at Guernsey	383	15	3
Aug. 14, 1782. To Matthew Cox, Esq. being the balance due upon his contract for furnishing the troops encamped in England in the summer 1780, with bread, wood, straw, and forage	261	11	6
Aug. 9. To John Maton, Merchant, by way of farther advance on account of his contract for supplying bread, forage, wood, and straw, to the forces encamped in the summer 1782	5500	0	0
Aug. 22. To ditto, by way of farther advance for ditto service	5500	0	0
Sept. 6. To ditto, by way of farther advance for ditto service	5500	0	0
Sept. 23. To ditto, by way of farther advance for ditto service	5500	0	0
Oct. 9. To ditto, by way of farther advance for ditto service	5500	0	0
Nov. 13. To ditto, by way of farther advance for ditto service	2500	0	0
Dec. 13. To ditto, by way of farther advance for ditto service	4000	0	0
Aug 15. To the Prince of Anhalt Zerbst, for levy money for 59 recruits for his troops in the year 1782	425	18	1
Aug. 21. To the Landgrave of Hesse, for ditto, for 1034 recruits furnished for his troops in the year 1782	7464	3	9
To the Hereditary Prince of Hesse, for 42 days proportionable subsidy for an augmentation to his troops, from Feb. 23 to April 6, 1781	821	6	9
Aug. 31. To ditto, for levy money for 323 recruits for his troops in the year 1782	2331	13	1
Aug. 31. To the Prince of Waldeck, for pay for sundry recruits on their march in the year 1781; for levy money for 133 recruits for his troops in the year 1782; for subsistence of the said recruits from the Waldeck country to their embarkation; and for transport of camp equipage and stores	1327	6	4
Oct. 31. To the Margrave of Brandebourg Anspach, for levy money for 94 recruits, furnished in the year 1781, and for 227 chasseurs furnished in the year 1782	2317	4	4
Dec. 23. To the Hereditary Prince of Hesse, for the pay of a new corps of infantry, some chasseurs, and supernumeraries, to April 5, 1781, from which time they were provided for on the establishment	2513	6	11
Aug. 2. To John Fisher, Esq. for necessaries supplied for the use of the forces abroad	20718	7	6

	£.	s.	d.
To John Fisher, Esq. for sadlery, cloathing, arms, and accoutrements supplied for the use of the forces abroad	17070	13	11
To ditto, for half mounting and extra necessaries supplied for ditto ——— . ———	5041	13	4
To ditto, for half mounting supplied for the use of the forces at Jamaica ——— ———	1362	7	0
To ditto, for camp equipage supplied for the use of the forces abroad ——— ———	9814	8	9
Nov. 12. To ditto, for sundry articles shipped for the forces in Canada ——— ———	3991	5	0
Aug. 6. To William Knox, Esq. for goods, arms, ammunition, &c. for presents to the Indians in Canada —	13586	11	3
To ditto for ditto service ———	15681	12	8
To ditto for ditto service ——— ———	16089	14	1
To ditto for ditto service ———	18503	19	7
Dec. 13. To Messrs. Gregory and Turnbull, for rum purchased for his Majesty's service ———	12268	8	5
Dec. 21. To ditto, for brandies purchased for ditto service	2408	16	5
To Messrs. Leslie, Grove, and Hoods, merchants, for rum purchased for ditto service ———	6040	17	0
Jan. 29, 1783. To Henry Delamain, Esq. and Son, for prime cost, freight, and insurance, of 50 pipes of Madeira wine, for the use of the hospital at Jamaica ———	2384	17	0
Aug. 2, 1782. To Lieutenant Frederick Gottshed, of the 2d battalion of the 60th regiment of foot, for losses he sustained when taken prisoner by a French privateer, Sept. 20, 1778, and in consequence of St. Vincent's being taken by the French ——— ———	72	2	0
To Capt. Montagu, of the ship Pearl, for bringing Sir Henry Clinton and Lieutenant-general Knyphausen from America ——— ———	300	0	0
To Lieutenant Thomas Babbington, of the 55th regiment of foot, for losses he sustained when taken prisoner on board the Britannia brig, by the Black Princess privateer —	21	8	6
Aug. 6. To John Jarret Carter, for some provisions and spirits which were delivered on April 17, 1781, for the use of the troops at Williamsburg, in Virginia ———	38	0	0
Aug. 8. To Captain William Farquhar, of the 20th regiment of foot, for his expences in the year 1780, in his voyage to Richmond in Virginia, and journey from thence to Albemarle barracks, with money, cloathing, refreshments, &c. for the forces under the convention of Saratoga ———	176	15	0
To Messrs. Meyrick, for losses of sundry officers of the 86th regiment of foot at the taking of Tobago ———	51	17	6
Aug. 15. To Mountfort Browne, Esq. late governor of the Bahama islands, for freight of gunpowder sent to East Florida, and for his passage from Providence to Charles-town, and from thence to England ——— ———	410	0	0

Aug

	£.	s.	d.
Aug. 22. To Lieutenant George Mackenzie, of the 15th regiment of foot, for his expences when ſent on a flag of truce from St. Euſtatius to Guadaloupe in 1781, by order of Lord Rodney and General Vaughan	71	0	0
Aug. 29. To Captain Deſpard, of the 7th regiment of foot, for loſſes he ſuſtained on board the Swan tranſport that foundered at ſea	67	18	0
To Enſign Charles Ingram, of the 56th regiment of foot, for loſſes he ſuſtained when taken by a Spaniſh frigate in the Gut of Gibraltar	14	19	0
Aug. 31. To Mr. Thomas Beilby, to complete the payment of freight of his ſhip Calvert, employed by the late Lord Cha. Greville Montagu, governor of the province of South Carolina, to April 11, 1782	1424	19	0
Sept. 4. To Enſign Luke Rogers, of the 3d battalion of the 60th regiment of foot, for his loſſes when taken priſoner at Penſacola	27	12	0
Sept. 12. To Jacob Wilkinſon, Eſq. agent to Patrick Tonyn, Eſq. governor of Eaſt Florida, for the purchaſe and keeping up a ſchooner for the ſervice of the ſaid province for one year, to Aug. 29, 1783	417	5	0
To Lieutenant Atkin, for bringing diſpatches from General Haldimand, governor of Quebec	40	0	0
Sept. 20. To Francis Macnamara, as executor of his brother Mathias Macnamara, Eſq. late governor of Senegal, on account of his ſaid brother's contingent diſburſements in his ſaid government	2000	0	0
Oct. 16. To Lieutenant John Fraſer, of the 2d battalion of the 73d regiment of foot, being his Majeſty's bounty in conſideration of the loſs of his leg by a cannon ball at Gibraltar	152	11	10
Oct. 19. To John Robertſon, Eſq. for ſix pieces of cannon of his property, which were uſed for the defence of St. Philip's caſtle, Minorca	307	1	0
To Colonel Goreham, for off reckonings of the royal fencible American regiment, from May 25, 1776, to Nov. following	340	3	10
To Major-general Rainsford, to reimburſe him ſundry extraordinary expences in proceeding to Minorca, to ſerve in that iſland	673	4	2
To Elias Durnford, Eſq. late lieutenant-governor of Weſt Florida, for the value of the Rebecca ſchooner, captured by the enemy at the ſurrender of fort Charlotte, at Mobile	210	0	0
To John Liddell, owner of the Jenny tranſport, for ſundry ordnance ſtores delivered out of the ſaid ſhip at Bermuda, by order of George James Bruere, Eſq. deceaſed, late governor of the ſaid iſland	102	9	8
Oct. 30. To Lieutenant-colonel Craig, of the 82d regiment of foot, to replace three horſes loſt on actual ſervice in North America	47	7	9

To

	£.	s.	d.
To Major-general Leslie, of the 63d regiment of foot, for losses he sustained in the Æolus transport, blown up in passing Sullivan's fort ——— ———	90	0	0
Nov. 8. To Major-general Robertson, colonel of the 16th regiment of foot, for a quantity of cloathing belonging to the said regiment, delivered at Charles town for the use of provincial troops ——— ———	147	18	0
Nov. 14. To Thomas Burfoot, Gent. for blankets supplied for the use of the troops ———	2011	13	4
Nov. 15. To Lieutenant George Gordon, late of the 69th regiment of foot, for losses he sustained on board the Pensylvania packet when taken by the enemy in July 1781 —	28	18	6
To Major Henry F. Stanhope, of the 86th regiment of foot, for losses he sustained at Tobago, on that island being taken by the French ——— ———	60	10	0
Dec. 14. To Milward Rowe, Esq. for monies advanced to Mahomet Muly Turkey, for services rendered by him during the siege of Minorca ——— ———	256	2	6
To Mark Tripovicki, late acting lieutenant on board the armed ship the St. Philip's Castle, for his expences in raising a corps of Sclavonians, and serving with them on board the said ship, and for his services at Minorca ———	86	2	6
Dec. 23. To Alexander Morrison, late a captain in the North Carolina provincials, for money disbursed by him in the year 1776 for the use of the troops in that province —	140	12	9
Jan. 4, 1783. To Captain Geo. Benson, of the 44th regiment of foot, for his expences in bringing dispatches from Charles town, South Carolina ———	56	3	6
Jan. 10. To Lieutenant-general Dalling, for an equipage as commander in chief on an expedition ———	1000	0	0
Jan. 17. To Sir Charles Grey for ditto, as commander in chief in North America ——— ———	1000	0	0
Jan. 24. To Messrs. Childs and Co. to pay a bill of exchange drawn by Sir John Hort, consul at Lisbon, for subsistence, and sundry articles of cloathing, for fifteen soldiers, left sick by Sir John Burgoyne, at Rio de Janeiro, May 27, 1782 ——— ———	164	8	6
To Colonel Henry Pringle, for the expences of himself and three hostages left at Minorca, by order of Lieutenant-general Murray, for the ratification of the articles of capitulation upon which that island surrendered ——— ———	656	14	0
Jan. 29. To Lieutenant-colonel Duncan M'Pherson, of the 3d regiment of foot guards, for losses sustained by him while major of the 71st regiment of foot, in June 1776 and Feb. 1778 ——— ———	24	4	4
To Peter Walsh, surgeon to the 1st battalion of the 60th regiment of foot, for the losses he sustained on board the Chambree transport, when taken by the Thorne privateer, in the year 1781 ——— ———	26	5	0

To

		s.	d.
To Lieutenant-general Vaughan, to make good a loſs ſuſtained by ſundry men of the 46th regiment of foot, by a ſloop being caſt away in the hurricane 1780, on her paſſage from St. Lucia to Barbadoes	45	13	9
To Mr. Wilkinſon, for the ſubſiſtence of two companies of the royal garriſon battalion of Bermuda, previous to June 24, 1782	766	7	2
To ditto, on account of ſubſiſtence of ditto battalion, from June 25, 1782, to Dec. 24, following	5624	4	0
Aug. 29, 1782. To Edward Forbes, Gent to pay a bill of exchange drawn by Peter Cheſter, Eſq. on the commiſſioners of the treaſury	265	17	10
Sept. 20. To bills of exchange drawn by Peter Cheſter, Eſq. for public ſervices	12	8	3
To ditto, drawn by James Murray, Eſq. for public ſervices	2253	2	10¾
To ditto, drawn by William Faucett, Eſq. for public ſervices	5092	0	0
To ditto, drawn by Archibald Campbell, Eſq. for ditto	60702	14	7
To ditto, drawn by James Bruce, Eſq. for ditto	1303	12	4
To ditto, drawn by Sir James Wright, Bart. for ditto	500	0	0
Dec. 16. To ditto, for ditto ſervice	17755	0	8
Sept. 20. To bills of exchange drawn by Thomas Brown, Eſq. for ditto	1955	0	0
To ditto, drawn by William Clifton, Eſq. for ditto	260	0	0
To ditto, drawn by Thomas Shirley, Eſq. for ditto	43	10	0
Aug 21. To John Shoolbred, merchant, for intereſt and damages on a bill of exchange drawn by George Adams, Eſq. on the commiſſioners of the treaſury	74	17	2
To a bill of exchange drawn by Captain John Grant, on account of ſubſiſtence of two companies of the Bermuda battalion	50	0	0
To ditto, for ditto ſervice	100	0	0
To a bill of exchange drawn by John Collet, on account of ſubſiſtence of Engliſh priſoners from Mahon	16	7	4
To ditto, drawn by John Parker, for ordnance ſtores for the armed ſhip St. Philip's Caſtle, under his command	489	17	3
Oct. 8. To bills of exchange of this date, drawn by Robert Haldane Bradſhaw, Eſq. deputy paymaſter of the forces in the Weſt Indies, on account of expences incurred for the uſe and ſervice of the ſaid forces	8500	0	0
Nov. 1. To ditto of this date, drawn by ditto, for ditto ſervice	200	0	0
Nov. 25. To ditto of this date, drawn by ditto, for ditto ſervice	400	0	0
Dec. 1. To ditto of this date, drawn by ditto, for ditto ſervice	700	0	0
Dec. 7. To ditto of this date, drawn by ditto, for ditto ſervice	2200	0	0

							£.	s.	d.
Sept. 20. To bills of exchange drawn by G. A. Eliott, for public services ——				12730	0	0			
To ditto, drawn by Sir Horace Man, envoy at Florence, on account of provisions and supplies for the use of the garrisons of Gibraltar and Minorca ——				2530	5	9			
Aug. 19. To Francis Baring, Esq. to be by him applied and invested in the purchasing Spanish and Portugal coins, for the use and service of the forces at Gibraltar				20000	0	0			
Dec. 10. To ditto, for commission and expences on the above sum ——				456	7	0			
Sec. at War's letter, Aug. 13. To John Powell, Esq. upon account, for the purchase and freight of coals and wood for the use of the garrison of Gibraltar ——				9760	0	0			
Nov. 25. To ditto, for ditto service				2000	0	0			
Date of Warrants, Aug. 15. To John Bourke, merchant, for rum shipped for special service —— ——				473	1	1			
Aug. 31. To ditto, for ditto service				14774	6	3			
To ditto, for wine shipped for ditto service				9333	19	1			
To ditto, for sugar shipped for ditto service				4700	2	6			
To ditto, for sour krout shipped for ditto service —— ——				3212	14	4			
To ditto, for salt shipped for ditto service				2027	18	9			
To ditto, for vinegar shipped for ditto service				1358	8	8			
To ditto, for sope shipped for ditto service				1704	0	5			
Aug. 29. To John Trotter, Esq. for providing sundry tents, &c. for the forces at Gibraltar				2965	12	0			
Dec. 14. To Major Charles Vallotten, for bringing dispatches from General Eliott of the relief of Gibraltar, and of the total destruction of the Spanish battering ships in the bay				500	0	0			
				89536	15	10			
Towards the expence of the forces at Gibraltar, apply cash received at sundry times of Gen. Eliott, governor, on account of subsistence of the forces serving in that garrison	15750	0	0						
Also the sum voted upon estimate 1782, for provisions for the British forces serving in ditto ——	12303	9	7						
And the sum voted upon ditto, for provisions for the foreign ditto serving in ditto	3130	3	4						
				31183	12	11			
							58353	2	11

Aug.

	£.	s.	d.
Aug. 6. To Nathaniel Day, Esq. for 266 days pay as commissary in Canada, to June 1, 1782 ——	452	0	0
Aug. 8. To Susannah Slatford Powell, widow, for 319 days pay of the late Matthew Powell, as physician to the forces in Jamaica, to Nov. 17, 1780 ——	319	0	0
Aug. 16. To Major-general Fawcett, for 92 days pay as commissary for mustering foreign troops in Germany, to Aug. 2, 1782 — ——	460	0	0
Aug. 29. To Captains John Smith and Benjamin Baker, for their pay as majors of brigade in the West Indies, for the times therein mentioned, in the year 1779 ——	192	10	0
To Sir William Draper, for 725 days additional pay, to complete his pay as lieutenant-governor of fort St. Philip and lieutenant-general on the staff, to Dec. 25, 1781	1450	0	0
To Colonel Garth, for 415 days pay as a brigadier-general in America, to Aug. 3, 1780 ——	622	10	0
Aug. 30. To John Morrison, Esq. for 261 days pay, as a deputy-commissary in America, to June 20, 1782	391	10	0
To Lieutenant-colonel Joseph Goreham, for 1658 days pay as commandant at fort Cumberland in Nova Scotia, to Dec. 31, 1780 —— ——	829	0	0
Sept. 11. To Colonel Martin, for 242 days pay, as brigadier-general in America, to Feb. 12, 1780 —	363	0	0
To Captain Wall, for 182 days additional pay as commandant of the African corps and island of Goree, to June 24, 1782 —— ——	182	0	0
Oct. 16. To Lieutenant Arthur Owen, for acting as adjutant to a detachment of the 75th regiment of foot serving in the island of Goree —— ——	95	8	0
Oct. 23. To Messrs. Gray and Ogilvie, to 143 days additional pay of Lieutenant-general William Amherst, as adjutant-general, to May 16, 1781 —— ——	572	0	0
Oct. 30. To Colonel Samuel Blackwell, of the North Gloucester militia, for the difference of pay of colonel and lieutenant-colonel, from June 27, 1778, to Dec. 24, 1781	423	7	7
To Col. Henry Maister, of the East York militia, for ditto, from June 19, 1779, to Feb. 3, 1780 ——	197	5	9
Oct. 31. To F. W. Hecht, gent. for 220 days pay as assistant commissary in America, to July 31, 1782 ——	220	0	0
To William Butler, gent. for 365 days pay as ditto in ditto, to Aug. 13, 1782 —— ——	365	0	0
Nov. 8. To Major-general Fawcett, for 92 days pay as commissary for mustering foreign troops in Germany, to Nov. 2, 1782 —— ——	460	0	0
Dec. 9. To Isaac Winslow Clarke, gent. for 365 days pay as an assistant commissary in Canada, to Oct. 20, 1782	365	0	0
To Nathaniel Day, Esq. for 124 days pay as a commissary in Canada, to Oct. 3, 1782 ——	248	0	0

	£.	s.	d.
To John Craigie, Esq. for 437 days pay as a deputy commissary in Canada, to June 24, 1782 —	655	10	0
Dec. 14. To Peter Paumier, Esq. for 340 days pay as a deputy commissary in America, to Oct. 5, 1782 —	510	0	0
Dec. 23. To Colonel Edmund Fanning, of his Majesty's American provincial regiment, for 89 days pay as colonel of the said regiment, to May 24, 1782 — —	106	16	0
Dec. 21. To John Fenton, Esq. for 181 days pay as captain and commander of William and Mary castle, in New Hampshire, to July 5, 1782 — —	181	0	0
Jan. 10, 1783. To James Auchenleck, for 183 days pay as surgeon to the general hospital in North America, to Dec. 24, 1782 — — —	91	10	0
To Lieutenant-general Morrison, quarter-master-general, for the pay of two assistants, from Dec. 25, 1781, to Dec. 24, 1782 — — —	182	10	0
To Major-general Reid, for 533 days pay as commander in the island of Jersey, to July 6, 1782 —	533	0	0
To Major-general Gladwin, for 98 days pay as a colonel of foot, to Sept. 30, 1782 — —	117	12	0
To Lieutenant-general Vaughan, for the pay of his three aids-de-camp in the West Indies, from June 24, 1781, to Oct. 26, following — —	177	7	3
To Robert Adair, Esq. for 365 days pay as inspector-general of the hospitals, to Dec. 24, 1782 — —	730	0	0
Jan. 22. For the pay of several officers belonging to the 84th regiment of foot, for the respective times therein mentioned	732	16	0
Jan. 29. To the officers of the hospitals in Great Britain, for their pay, from Dec. 25. 1781, to Dec. 24, 1782	912	10	0
To Lieutenants James Wormeley and John Barker, for their pay as adjutant and quarter-master to a detachment from Worley camp, doing duty on the coast of Suffolk, for 117 days, to Nov. 13, 1782 — —	50	14	0
To Captain William Wilkinson and Lieutenant James Murray, for their pay as adjutant and quarter-master to a detachment on the King's duty at Windsor, from May 22, 1782, to Nov. 16, following — —	77	11	4
To Major Hayman Rooke, for 183 days allowance, as major to the late 98th regiment of foot, to Dec. 24, 1782	137	5	0
To George Munro, Esq. for 365 days pay as commissary of stores in North Britain, to Dec. 24, 1782 —	182	10	0
Sec. at War's letter, Dec. 17, 1782. For the pay of the hospital staff ordered to attend the forces on foreign service, for 90 days, to Feb. 28, 1783 — —	540	0	0
Dates of Warrants, Aug. 6. To George Greene, Esq. by way of advance for supplying the camp in North Britain in the summer 1782, with bread, forage, &c. —	600	0	0
Aug. 22. To ditto, by way of farther advance for ditto	600	0	0

Aug.

	£.	s.	d.
Aug. 2. To Lieutenant-governor Irving, for coals and candles for the troops at Guernsey, to April 4, 1782	2000	11	9
To Thomas Best, Esq. for coals, candles, &c. for the troops in Dover Castle, from June 25, 1781, to June 24, 1782	822	7	[illegible]
Oct. 4. To A. Clinton, Esq. on account, to enable him to provide coals and candles for the forces at Plymouth Dock	500	0	0
Oct. 16. To Lieutenant-governor Singleton, for coals, candles, &c. for the forces in Landguard Fort, from Dec. 25, 1781, to June 24, 1782 — —	197	13	11
To the Earl of Darlington, for ditto for the forces at Carlisle, for the years 1780 and 1781 — —	154	9	0
Nov. 8. To Mr. Martin Pierrepoint, for ditto for the forces in Chatham barracks, from April 5, 1782, to Oct. 5, following — —	1191	8	5
Nov. 22. To Moses Corbett, Esq. late lieutenant-governor of Jersey, for candles delivered by him for the use of the troops serving there, to April 21, 1782 — —	298	15	4
To ditto, for coals furnished by him for ditto service, to ditto — — —	173	2	9
To Lieutenant William Grant, for providing coals, candles, &c. for the forces in Cumberland fort, from Feb. 16, 1782, to Aug. 16, following — — —	83	17	7
Dec. 20. To General Conway, for candles provided for the troops in the island of Jersey, from April 22, 1782, to Sept. 28, following — — —	55	9	3
Jan. 10, 1783. To E. B. De la Fontaine, Esq. master of the barracks in the Savoy, for supplying sundry additional companies and recruits to the foot guards, and the officers and surgeons rooms in the said barracks, with coals and candles, from June 25, 1782, to Dec. 24, following — —	255	0	0
To Andrew Clinton, Esq. for coals, candles, &c. for the forces in the citadel of Plymouth and Saint Nicholas island, from June 25, to Dec. 24, following — —	564	19	9
Jan. 17. To Andrew Clinton, Esq. upon account, to enable him to provide coals and candles for the forces at Plymouth dock — — —	500	0	0
Aug. 2, 1782. To Captain William Foxlow, for the subsistence of the non-commissioned officers and private men of his company of foot, from the respective dates of their attestations to April 9, 1782, (exclusive) the commencement of their establishment — — —	402	9	10
To Captain William Walkingshaw, for ditto of ditto of his company of foot, from ditto to April 9, 1782, (exclusive) the commencement of their establishment — —	883	17	6
Aug. 29. To Sir James Lowther, Bart. for subsistence of three volunteer companies added to the Westmoreland militia previous to their establishment — —	280	15	0
Aug. 14. To Messrs. Gray and Ogilvie to enable them to			

reimburse

	£.	s.	d.
reimburse the non-commissioned officers and private men of sundry regiments of foot, the stoppages made for the surgeons and paymasters allowances, from Dec. 25, 1781, to June 24, 1782 — — — —	2608	3	10
To Benjamin Andrews, Esq. to enable him to reimburse ditto of the 30th regiment of foot, the stoppages made for ditto, from ditto to ditto — — —	98	2	5
To H. J. Handfard, Esq. to enable him to reimburse ditto of sundry regiments of foot, the stoppages made for ditto, from ditto to ditto — — —	279	5	1
Aug. 29. To Nathaniel Collyer, Esq. to enable him to reimburse ditto of Sir Thomas Egerton's foot, the stoppages made for ditto, from ditto to ditto — —	60	7	4
Aug. 29. To George Aust, Esq. to enable him to reimburse ditto of the Isle of Man fencible men, the stoppages made for ditto, from ditto to ditto — —	41	16	6
Sept. 11. To Messrs. Douglas and Lawrie, to enable them to reimburse ditto of the 104th regiment of foot, the stoppages made for ditto, from Feb. 24, 1782, to June 24, following, and for the allowance of bread money to four companies of the said regiment at Guernsey —	298	15	4
To Messrs. Bishopp and Co. to enable them to reimburse ditto of sundry regiments of foot, the stoppages made for ditto, from June 25, 1781, to Dec. 24, following, and for the allowance of bread money to the 73d and 98th regiments at Chatham barracks — — — —	904	0	0
To Edmund Armstrong, Esq. to enable him to reimburse ditto of the 8th regiment of foot, the stoppages made for ditto, from Dec. 25, 1781, to June 24, 1782, and for the allowance of bread money for the said regiment and captain Howe's independent company — — —	166	18	6
To William Cowden, Esq. to enable him to reimburse ditto of the 29th regiment of foot, the stoppages made for ditto, from ditto to ditto, and for the allowance of bread money for a party of the said regiment at Chatham barracks —	103	10	10
Oct. 16. To Messrs. Bishopp and Co. to enable them to reimburse ditto of sundry regiments of foot, the stoppages made for ditto, from ditto to ditto —	1011	15	0
Nov. 22, 1782. To Messrs. Fitter and Co. to enable them to reimburse ditto of the 69th and 91st regiments of foot, the stoppages made for ditto, from June 25, 1781, to Dec. 24, following, and for the allowance of bread money to Captain T. Jones and Captain Moore's independent companies at Chatham barracks — — —	212	14	0
Dec. 6. To Messrs. Meyricks, to enable them to reimburse ditto of sundry regiments of foot, the stoppages made from Dec. 25, 1781, to June 24, 1782 — —	1543	8	0
To Messrs. Roberts, to enable them to reimburse ditto of			

sundry

ſundry regiments of foot, the ſtoppages made for the ſurgeons and paymaſters allowances, from Dec. 25, 1781, to June 24, 1782, and for the allowance of bread money to the 27th and 38th regiments at Chatham barracks — — 468 12 6

Jan. 17, 1783. To Alexander Anderſon, Eſq. to enable him to reimburſe the non-commiſſioned officers and private of the 1ſt battalion of 42d regiment of foot, and of one additional company of the 2d battalion of the ſaid regiment, the ſtoppages made for ditto, from ditto to ditto — 148 12 10

To F. Elwin, Eſq. to enable him to reimburſe ditto of the 70th regiment of foot, the ſtoppages made for ditto, from ditto to ditto, and for the allowance of bread money to a party of the ſaid regiment at Chatham barracks — — 104 8 8

To Alexander Adair, Eſq. to enable him to reimburſe ditto of ſundry regiments of foot, the ſtoppages made for ditto, from ditto to ditto — — — 213 4 6

To Meſſrs Fitter and Co. to enable them to reimburſe ditto of the 69th and 91ſt regiments of foot, the ſtoppages made for ditto, from ditto, and for the allowance of bread money to Captain Ward's independent company at Cumberland fort in the year 1781 — — — 217 13 0

To Samuel Clare, Eſq. to enable him to reimburſe ditto of the 93d regiment of foot, the ſtoppages made for ditto, from ditto to ditto — — — — 82 11 4

To Meſſrs. Meyrick, for the allowance of bread money to ſundry regiments of foot, from March 17, 1781, to June 30, 1782 — — — — 1496 9 0

To Meſſrs. Heſſe, to enable them to reimburſe the non-commiſſioned officers and private men of ſundry regiments of foot, the ſtoppages made for the ſurgeon and paymaſter's allowances, from Dec. 25, 1780, to June 24, 1781 — 415 9 4

To ditto to enable them to reimburſe ditto of ſundry ditto, the ſtoppages made for ditto, from June 25, 1781, to Dec. 24, following — — — 494 6 10

To ditto, to enable them to reimburſe ditto of ſundry ditto, the ſtoppages made for ditto, from Dec. 25, 1781, to June 24, 1782 — — — — 415 13 9

Aug. 14, 1782. To Meſſrs. Gray and Ogilvie, to enable them to reimburſe ditto of the Buckinghamſhire militia, the ſtoppages made for ditto, from ditto to ditto — 84 15 10

To Meſſrs. Meyrick, to enable them to reimburſe ditto of the Leiceſter and Warwickſhire militia, the ſtoppages made for ditto, from ditto to ditto — — — 193 10 4

To Henty Critchett, Eſq. to enable him to reimburſe ditto of the Weſtminſter militia, the ſtoppages made for ditto, from ditto to ditto — — — — 73 17 3

To James Ballard, Eſq. to enable him to reimburſe ditto of the Worceſterſhire militia, the ſtoppages made for ditto, from ditto to ditto — — — 84 4 10

To

	£.	s.	d.
To R. B. Cox, Esq. to enable him to reimburse the non-commissioned officers and private men of the Oxfordshire militia, stoppages made for the surgeons and paymasters allowances, from Dec. 25, 1780, to Dec. 24, 1781 — —	148	6	2
To H. J. Hansard, to enable him to reimburse ditto of the East Devon and 2d West Riding York militia, the stoppages made for ditto, from Dec. 25, 1781, to June 24, 1782	182	6	0
To William Moone, Esq. to enable him to reimburse ditto of the West and East Norfolk militia, the stoppages made for ditto, from ditto to ditto — —	146	13	2
Aug. 29. To John Owens Esq. to enable him to reimburse ditto of the Denbighshire militia, the stoppages made for ditto, from ditto to ditto — —	41	9	11
To Charles Graves, Esq. to enable him to reimburse ditto of the North Riding York militia, the stoppages made for ditto, from ditto to ditto — — —	97	15	8
Aug. 29. To Thomas James Mathias, Esq. to enable him to reimburse ditto of the Dorset and East Riding York militia, the stoppages made for ditto, from ditto to ditto —	161	11	10
To K. Stables, Esq. to enable him to reimburse ditto of the Northampton militia, the stoppages made for ditto, from ditto to ditto — — — —	110	18	10
To George Aust, Esq. to enable him to reimburse ditto of the Cambridgeshire militia, the stoppages made for ditto, from ditto to ditto — — —	65	7	3
To John Lamb, Esq. to enable him to reimburse ditto of the Wiltshire militia, the stoppages made for ditto, from ditto to ditto — — —	106	13	3
Sept. 11. To Messrs. Bishopp and Co. to enable them to reimburse ditto of sundry regiments of militia, the stoppages made for ditto, from ditto to ditto — —	588	0	0
Oct. 18. To Messrs. Thomas and Roberts, to enable them to reimburse ditto of the Radnor and Brecknockshire militia, the stoppages made for ditto, from ditto to ditto ——	47	11	0
Nov. 15. To George Snowden, Esq. to enable him to reimburse ditto of the Derbyshire militia, the stoppages made for ditto, from June 25, 1781, to Dec. 24, following, and for the allowance of bread money to the said regiment at Plymouth barracks — — ——	435	9	9
To Messrs. Maude, to enable them to reimburse ditto of the 1st West Riding York militia, the stoppages made for ditto, from Dec. 25, 1781, to June 24, 1782, and for the allowance of bread money to a detachment of the said regiment at Holy Island castle — — —	90	19	0
Nov. 22. To Messrs, Meyrick, for bread money for the Leicestershire Militia at Plymouth barracks, from Oct. 25, 1780, to June 12, 1781 — — —	682	14	6
To Messrs. Conway and Co. to enable them to reimburse the non-			

	l.	s.	d.
non-commiſſioned officers and private men of ſundry regiments of militia, the ſtoppages made for the ſurgeon and paymaſters allowances, from June 25, 1781, to Dec. 24 following, and for the allowance of bread-money to the South Lincoln militia at Tynemouth barracks — —	553	18	2
To Alexander Adair, Eſq. for the allowance of bread-money to the South Glouceſter militia at Plymouth barracks, from June 19, 1781, to Nov. 24, following — —	423	19	6
Dec. 27. To Timothy Brent, Eſq. to enable him to reimburſe the non-commiſſioned officers and private men of the Staffordſhire ditto, the ſtoppages made for the ſurgeon and paymaſters' allowances, from Dec. 25, 1781, to June 24, 1782	86	13	4
To Meſſrs. Heſſe, to enable them to reimburſe ditto, of the South Hants ditto, the ſtoppages made for ditto, from Dec. 25, 1780, to June 24, 1781 — —	66	7	3
To John Fenwick, Eſq. to enable him to reimburſe ditto, of the Carnarvon and Flintſhire ditto, the ſtoppages made for ditto, from Dec. 25, 1781, to June 24, 1782 —	39	4	6
Jan. 17, 1783. To Alexander Adair, Eſq. to enable him to reimburſe ditto, of ſundry regiments of ditto, the ſtoppages made for ditto, from ditto to ditto — —	651	14	7
To Meſſrs. Heſſe, to enable them to reimburſe ditto of the South Hants militia, the ſtoppages made for ditto, from June 25, 1781, to Dec. 24, following — —	66	7	3
To ditto, to enable them to reimburſe ditto, of ditto, the ſtoppages made for ditto, from Dec. 25, to June 24, 1782	66	7	3
To Meſſrs. Peart and Conway, to enable them to reimburſe ditto, of ſundry regiments of militia, the ſtoppages made for ditto, from ditto to ditto — —	213	1	7
To John Powell, Eſq. to enable him to reimburſe ditto, of the Weſt Middleſex and Bedfordſhire ditto, the ſtoppages made for ditto, from ditto to ditto — —	165	9	6
To George Snowden, Eſq. to enable him to reimburſe ditto of the Derbyſhire ditto, the ſtoppages made for ditto, from ditto to ditto — —	76	10	5
Jan. 22. To ſundry agents, to be by them paid over and applied to the uſe of the effective private men of the reſpective regiments, battalions, and corps of militia, as an equivalent to the poundage deducted from the pay of the private men of the regiments of foot-guards, and marching regiments of infantry on the Britiſh eſtabliſhment, from June 25, 1782, to Dec. 24, following — — —	9991	13	6
Sept. 4, 1782. For the marches, &c. of the 50th regiment of foot, from June 25, 1780, to Dec. 24, following —	75	17	6
Sept. 11. For the ditto, of the 33d ditto, of ditto, from Dec. 25, 1779, to June 24, 1780 — —	94	12	0
Nov. 8. For the ditto, of the 64th ditto, of ditto, from ditto to ditto — — —	47	4	6

	£.	s.	d.
Dec. 6. For the marches, &c. of the northern regiment of fencible men, from June 25, 1780, to Dec. 24, following	157	19	6
Dec. 20. For the ditto, of the 86th ditto, of foot, from June 25, 1780, to Dec. 24, following — —	67	11	11
For the ditto, of the 87th ditto, of ditto, from July 10, 1779, to Dec. 24, following — —	325	11	0
Nov. 8. To lieutenant-colonel Pomeroy, for the contingent disbursements of the 64th ditto, of ditto, from June 25, 1780, to Dec. 24, following — —	81	10	0
Dec. 27. To Sir Henry Clinton, for ditto, of the 1st battalion of the 84th ditto, of ditto, from Dec. 25, 1778, to Dec. 24, 1779 — —	98	3	0
To ditto, for ditto, of ditto regiment, from Dec. 25, 1779, to Dec. 24, 1780 — —	68	18	8
To Lord Chewton, for ditto, of the 87th ditto, of ditto, from ditto to ditto — —	244	17	6
Sept. 4. For the marches, &c. of the Warwickshire militia, from Dec. 25, 1779, to Dec. 24, 1780 —	434	1	0
For the ditto of the Pembrokeshire ditto, from Dec. 25, 1780, to June 24, 1781 — —	83	0	0
Sept. 11. For the ditto of the Carnarvonshire ditto, from ditto to ditto — —	145	3	0
For the ditto of the Flintshire ditto, from ditto to ditto .	127	16	0
For the ditto of the South Devon ditto, from Dec. 25, 1779, to Dec. 24, 1780 — —	371	4	6
Oct. 11. For the ditto of the Denbighshire ditto, from Dec. 25, 1780, to June 24, 1781 — —	171	18	0
For the ditto of the Northumberland ditto, from ditto to ditto	144	9	6
For the ditto of the North Gloucester ditto, from ditto to ditto	185	8	0
For the ditto of the Lancashire ditto, from ditto to ditto	113	4	0
For the ditto of the Montgomeryshire ditto, from ditto to ditto	154	7	0
For the ditto of the Rutlandshire ditto, from ditto to ditto	70	17	6
For the ditto of the Monmouthshire ditto, from ditto to ditto — — —	193	5	6
For the ditto of the South Gloucester ditto, from Dec. 25, 1780, to June 24, 1781 — —	304	6	0
For the ditto of the Merionethshire ditto, from ditto to ditto	52	11	0
For the ditto of the Bedfordshire ditto, from ditto to ditto	224	9	0
For the ditto of the East Norfolk ditto, from ditto to ditto	241	11	0
Nov. 15. For the ditto of the Northamptonshire ditto, from ditto to ditto — —	385	0	0
For the ditto of the Warwickshire ditto, from ditto to ditto	168	7	6
For the ditto of the East York ditto, from ditto to ditto	277	1	6
For the ditto of the East Middlesex ditto, from ditto to ditto — — —	99	0	0
For the ditto of the North Riding York ditto, from March 26, 1778, to Dec. 24, following — —	224	14	6
For the ditto of the East Kent ditto, from Dec. 25, 1780, to June 24, 1781 — —	190	13	0

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	£.	s.	d.
Jan. 29, 1783. For the marches, &c. of the Cheshire militia, from Dec. 25, 1780, to Dec. 24, following —	500	17	6
For the ditto of the Dorsetshire ditto, from June 25, 1781, to Dec. 24, following — —	156	8	3
For the ditto of the East Norfolk ditto, from ditto to ditto	203	4	6
For the ditto of the East Devon ditto, from Dec. 25, 1780, to June 24, 1781 — — —	218	0	0
For the ditto of the West Norfolk ditto, from ditto to ditto	105	1	0
For the ditto of the Somersetshire ditto, from June 25, 1780, to Dec. 24, following — —	297	13	0
For the ditto of the Pembrokeshire ditto, from June 25, 1781, to Dec. 24, following — —	110	5	0
For the ditto of the Wiltshire ditto, from ditto to ditto	130	2	6
For the ditto of the East Riding York ditto, from ditto to ditto — — —	132	11	0
For the ditto of the second West Riding York ditto, from June 25, 1780, to Dec. 24, following — —	220	18	0
Oct. 4. To Major-general Douglas, for providing divers camp necessaries for the 104th regiment of foot, for the year 1782 — — —	134	19	6
To the Earl of Pembroke, for providing ditto for the 1st ditto of dragoons, for ditto year — —	601	3	3
To Major-general Phillipson, for providing ditto for the 20th ditto of ditto, for ditto year — —	857	5	6
To Lieutenant-general Haviland, for providing ditto for the 45th ditto of foot, for ditto year — —	191	2	0
To Sir William Erskine, for providing ditto for the 26th ditto of ditto, for ditto year — —	195	10	6
To Lieutenant-general Trapaud, for providing ditto for the 52d ditto of ditto, for ditto year — —	202	6	0
To Earl Fauconberg, for providing ditto for his ditto of ditto, for ditto year — — —	209	5	6
Oct. 23. To Lord G. H. Lennox, for providing ditto for the 25th ditto of ditto, for ditto year —	204	18	0
No. 8. To Sir T. S. Wilson, for providing ditto for the 50th ditto of ditto, for ditto year — —	221	12	6
Jan. 24, 1783. To Lord Townshend, for providing ditto for the 2d ditto of dragoon-guards, for ditto year —	618	4	3
To the Right Hon. G. A. Eliott, for providing ditto for the 15th ditto of dragoons, for ditto year —	857	5	9
To Sir William Boothby, for providing ditto for the 6th ditto of foot, for ditto year — —	223	17	6
To Sir R. M. Keith, for providing ditto for the 10th ditto of ditto, for ditto year — — —	195	14	6
To Sir John Sebright, for providing ditto for the 18th ditto of ditto, for ditto year — —	223	19	6
To Major-general Calcraft, for providing ditto for the 65th ditto of ditto, for ditto year — —	195	9	6

	£.	s.	d.
To Major-general Scott, for providing divers camp necessaries for the 83d regiment of foot, for ditto year —	313	8	0
To Major-general Reid, for providing ditto for the 95th ditto of ditto, for ditto year — —	223	17	6
Oct. 4, 1782. To Colonel Lechmere, for providing ditto for the Worcester militia, for the year 1782 —	191	10	0
To Lieutenant-colonel Ward, for providing ditto for the Cambridgeshire ditto, for ditto year —	147	8	6
To Sir William Smith, for providing ditto for the West Essex ditto, for ditto year — —	178	9	6
To Colonel Bullock, for providing ditto for the East Essex ditto, for ditto year — -	177	16	0
To Colonel Hodges, for providing ditto for the Surrey ditto, for ditto year — —	286	5	6
To Lord Porchester, for providing ditto for the Wiltshire ditto, for ditto year — —	235	4	0
To the Earl of Upper Offory, for providing ditto for the Bedfordshire ditto, for ditto year —	166	15	6
To Colonel Cooke, for providing ditto for the West Middlesex ditto, for ditto year --	212	12	0
To Colonel Hans Sloane, for providing ditto for the North Hampshire ditto, for ditto year — —	177	16	0
To Sir George Savile, for providing ditto for the 1st West Riding York ditto, for ditto year —	191	4	0
To Lord Beauchamp, for providing ditto for the Warwickshire ditto, for ditto year — —	268	12	0
To the Duke of Rutland, for providing ditto for the Leicestershire ditto, for ditto year —	192	12	0
To Colonel Harvey, for providing ditto for the 2d West Riding York ditto, for ditto year —	196	0	0
To Sir R. Milbanke, for providing ditto for the North Riding ditto, for ditto year — —	219	7	0
To Colonel Caldecot, for providing ditto for the North Lincoln ditto, for ditto year —	191	12	0
Oct. 23. To Major Ellis Wynne, for providing ditto for the Carnarvonshire ditto, for ditto year —	51	19	6
To Lord Lewisham, for providing ditto for the Staffordshire ditto, for ditto year — —	204	13	0
To Colonel James Lowther, for providing ditto for the Cumberland ditto, for ditto year — —	128	10	0
To Colonel Orchard, for providing ditto for the North Devon ditto, for ditto year — —	181	19	6
To Colonel John Sawbridge, for providing ditto for the East Kent ditto, for ditto year — —	133	14	0
To Colonel C. Neville, for providing ditto for the South Lincoln ditto, for ditto year — —	194	7	0
To Colonel John Colby, for providing ditto for the Pembrokeshire ditto, for ditto year — —	96	17	6

	£.	s.	d.
To Lord Clive, for providing divers camp necessaries for the Shropshire militia, for ditto year — —	222	14	0
To Sir James Lowther, for providing ditto for the Westmoreland ditto, for ditto year ——	177	18	6
Nov 22. To Major John Jones, for providing ditto for the Radnorshire ditto, for ditto year ——	68	6	6
To Captain Wynne, for providing ditto for the Marionethshire ditto, for ditto year — ——	36	8	0
* To the Earl of Euston, for providing ditto for the West Suffolk ditto, for ditto year — ——	176	1	0
To the Earl of Darlington, for providing ditto for the Durham ditto, for ditto year — —	131	17	6
Jan. 24, 1783. To Colonel Goate, for providing ditto, for the East Suffolk ditto, for ditto year — —	154	17	0
To the Earl of Salisbury, for providing ditto for the Hertfordshire ditto, for ditto year — —	182	5	6
To Colonel Coxe, for providing ditto for the Somersetshire ditto, for ditto year —— ——	238	6	0
Aug. 8, 1782. To Major-general Vaughan, to replace sundry cloathing and accoutrements of the 46th regiment of foot, which were lost and rendered unfit for service by the hurricane at Barbadoes, and in action in the year 1780, and taken by the enemy at St. Lucia — — —	452	6	0
Sept. 4. To Colonel Ackland, to replace sundry accoutrements of the 91st regiment of foot, lost in the hurricane at Barbadoes —— —— ——	53	11	6
Oct. 23. To Lieutenant-colonel Parslow, to replace sundry ditto of the 30th regiment of foot, which were lost on service in South Carolina —— —— —	100	14	9
Oct. 30. To Major-general Vaughan, to replace sundry accoutrements of the 46th regiment of foot, which were lost in action in the year 1780	22	13	9
To the Duke of Argyll, to replace sundry ditto of the 1st battalion of the 1st regiment of foot, which were destroyed or taken during the siege and at the surrender of Brimstone hill	937	18	6
To Major-general Fawcett, to replace sundry ditto of the 15th regiment of foot, lost on service at St. Eustatius and St. Christopher's —— —— ——	537	16	8
* To Lieutenant-general Pomeroy, to replace sundry ditto of the 64th regiment of foot, lost on service in South Carolina	162	6	3
To Lieutenant-general Evelyn, to replace sundry ditto of the 29th regiment of foot, which were lost at the convention of Saratoga —— ——	121	6	6
To Lieutenant-general Walsh, to replace sundry ditto of the 56th regiment of foot, which were destroyed by the enemy at Gibraltar —— ——	69	13	3
To Sir T. S. Wilson, to replace sundry ditto of the 50th regiment of foot, which were lost on service on board the fleet the 27th and 28th July, 1778 — —	172	0	0

Jan.

	£.	s.	d.
Jan. 29, 1783. To Lieutenant general Cuningham, to replace sundry accoutrements of the 14th regiment of foot, lost in the years 1780 and 1781	225	14	6
Aug. 14, 1782. To Lord J. Murray, in lieu of 50 days nett offreckonings of an additional company to the 2d battalion of the 42d regiment of foot	37	11	11
Oct. 4. To sundry persons, to make good deficient offreckonings of several corps of infantry, which were reduced during the year 1781	12211	0	0
Aug. 14. To Captain Ambrose Simpson, for forage, as major of brigade in the year 1780	34	6	0
Aug. 29. To the colonels and captains of sundry regiments and companies of foot, for bat horses for their respective corps, being ordered to take the field	1100	0	0
To the colonels of sundry regiments of d agoons, for ditto for their respective regiments ordered to take the field	230	0	0
To the colonels and captains of sundry regiments of dragoons, infantry, and militia, for additional bat horses to carry the blankets of their respective corps, being ordered to take the field	4980	0	0
To Mess. Bisshopp and Co. to be paid over to sundry captains of the fencible men, for blanket horses, being ordered to take the field in North Britain	100	0	0
To the colonels and captains of sundry regiments and companies of foot, for baggage horses for their respective corps, being ordered to take the field	1857	10	0
To the colonels of sundry regiments of dragoons, for baggage horses for their respective regiments, being ordered to take the field	190	0	0
To the colonels and captains of sundry regiments and companies of foot, for 100 days forage for their respective corps, being ordered to take the field	2257	10	0
To the colonels of sundry regiments of militia, for bat horses for their respective regiments, being ordered to take the field	4260	0	0
To the colonels of sundry ditto for baggage horses for ditto, ordered to ditto	6613	15	0
To the colonels of sundry ditto, for 100 days forage for ditto, ordered to ditto	8412	10	0
Oct. 11. To the colonels of sundry regiments of foot and militia, for additional bat horses to carry the blankets of their respective regiments, being ordered to take the field	2530	0	0
To the colonels of sundry ditto, for bat horses for their respective corps, being ordered to ditto	2790	0	0
To the colonels of sundry ditto, for baggage horses for ditto, ordered to ditto	4595	0	0
To the colonels of sundry ditto, for 100 days forage for ditto, ordered to ditto	5695	0	0

Oct.

	£.	s.	d.
Oct. 16. To the colonels of sundry regiments of dragoons, for bat horses for their respective regiments, ordered to take the field — — —	280	0	0
To the colonels of ditto, for additional bat horses to carry the blankets of their respective ditto, ordered to ditto —	240	0	0
To the colonels of ditto, for baggage horses for ditto, ordered to ditto — — — —	240	0	0
Nov. 29. To Lieutenant-general James Johnston, for 100 days forage for the 11th regiment of dragoons, having been ordered to provide bat horses in May, 1782 —	550	0	0
Dec. 12. To William Best, Esq. agent to three Hanoverian battalions at Gibraltar, to be paid over to the officers of the said three battalions, in consideration of their serving in the said garrison during the campaign 1782 —	1111	5	0
Dec. 20. To the colonels of sundry regiments of foot, for bat horses for their respective regiments, being ordered on foreign service — — — —	880	0	0
To the colonels of ditto regiments, for baggage horses for ditto, ordered on ditto — — —	1651	5	0
To the colonels of ditto regiments, for 100 days forage for ditto, ordered on ditto — — —	1945	0	0
Jan. 3, 1783. To Mess. Bisshopp and Co. to be paid over to sundry officers of a detachment of the Sutherland fencible men, in consideration of their being encamped at Shetland in the year 1781 — — —	81	0	0
Jan. 22. To Lieutenant-colonel Pringle, for bat baggage and forage for the Newfoundland corps of foot, having taken the field in that island in the summer 1782 —	178	15	0
To the general and staff officers who have not drawn forage from the magazines during the campaign 1782 —	2016	6	0
Jan. 29. To Lieutenant-general Cuninghame, for bat baggage and forage for the 14th regiment of foot, ordered on foreign service in the year 1782 — —	508	15	0
To Colonel John Howard, for bat baggage and forage for the 97th regiment of foot, serving at Gibraltar in the campaign 1782 — — —	508	15	0
Aug. 29, 1782. To John Charlton, Esq. agent to the inspector general of regimental infirmaries, on account for sundry contingent disbursements for hospitals —	2000	0	0
Oct. 14. To ditto, upon account for ditto service —	2000	0	0
Dec. 12. To ditto, upon account for ditto service —	2000	0	0
Jan. 22, 1783. To ditto, upon account for ditto service	2000	0	0
Aug. 2, 1782. To Mary Shungar, being his Majesty's bounty for herself and children, in consideration of her husband being killed in action at Brimstone hill —	227	2	0
To Colonel Parker, to make good to the field officers and captains of the South Devon militia their usual allowance of contingent men, from the time the said regiment was complete to 24th October, 1781 — —	473	5	2

	£.	s.	d.
Aug. 8. To the captains of ſundry independent companies, for knapſacks for their reſpective corps ——	117	3	0
Aug. 9. To the captains of ſundry ditto, for ditto for their reſpective corps — — ——	704	11	0
Aug. 29. To Eliza Muller, being his Majeſty's bounty for herſelf and child, in conſideration of her huſband being killed in action in Georgia — — —	243	6	8
Sept. 4. To Major-general Morriſon, to be paid over to Michael Riſby, for hire of ground, and John Bellord, for his expence in ſinking a well —— ——	59	11	7
To Meſſ. Biſshopp and Co. for the expence of bringing detachments of the 73d and 100th regiments of foot by ſea, from the frith of Forth to Graveſend — —	985	0	0
Oct. 16. To John Gore, Eſq. for neceſſaries for the foot guards in the Tower, and for the infirmary there, for ſix months, to Michaelmas, 1782, including the lamps lighted on Tower-hill for ditto time — ——	335	5	10
To ditto, for divers ditto furniſhed by him between Michaelmas, 1781, and Michaelmas, 1782, to the foot guards in the barracks of the Tower — — —	81	17	4
To Major-general Fawcett, for the contingent expences of the office of adjutant general, from 25th Dec. 1781, to 24th June, 1782 —— — ——	281	2	0
To Alexander Gray, Eſq. adminiſtrator to Lieutenant-general Amherſt, deceaſed, for the contingent expences of the office of adjutant general, from 25th Dec. 1780, to 13th May, 1781, the time of his deceaſe ——	193	11	4
Oct. 25. To John Wiggleſworth, Eſq. deputy to the right honourable Lewis Lord Sondes, one of the auditors of the impreſts, for the fees due for auditing the final account of the right honourable Lord North, and George Cooke, Eſq. as late joint paymaſters general of the forces and treaſurers of Chelſea hoſpital, for one year, to 24th Dec. 1767 —	546	17	10
Nov. 8. To Lieutenant-general Armſtrong, for the contingent expences of ſundry officers of the 8th regiment of foot, while on the recruiting ſervice in Ireland ——	125	5	0
Dec. 12. To William Rice, Eſq. ſurveyor of the guards, for repairs, &c. of the foot-guards rooms, orderly rooms, and ſutlers, Somerſet-houſe barracks, and recruit houſe, in full for one year, to 1ſt Jan. 1782 —— ——	1074	3	5
Jan. 3, 1783. To Major-general Townſhend, inſpector general and ſuperintendant of the recruiting ſervice, for the contingent expences of the ſaid ſervice for ſix months, to 24th June, 1782 — — — —	1466	16	6
Jan. 4. To Meſſ. Harley and Lloyd, for freight, inſurance, &c. of invalid cloathing, for the year 1781 ——	570	16	9
Jan. 10. To E. B. De la Fontaine, Eſq. barrack maſter of the Savoy, for providing utenſils for the infirmary and barracks there, for the year 1782 — — —	119	18	10

To

	£.	s.	d.
To Lieutenant-colonel Hugonin, for expences in convicting John Knight, for the murder of two dragoons of the 4th regiment — — — —	67	7	8
Jan. 17. To Lieutenant-general Morrison, for his contingent expences as quarter-master-general, from 25th of June, 1782, to 24th Dec. following — — —	244	9	0
Jan. 23. To Samuel Remnant, Esq. for sundry articles provided for special service — — —	993	14	6
Jan. 24. To Colonel Williamson, for his contingent expences as deputy adjutant-general, from 25th Dec. 1781, to 24th Dec. 1782 — — — —	154	9	0
To Lieutenant-general Rainsford, for his contingent expences when commanding the camps in Hyde park and on Black heath, in the year 1780, and at Harwich in the year 1781	42	14	2
To Lieutenant-general Tryon, for the contingent expences of the forces under his command in the north-east district, during the campaign 1782 — —	129	4	5
To Lord Adam Gordon, for ditto of the forces under his command in the north district, in ditto year —	162	13	6
To Major-general Townsend, for his contingent expences in superintending the recruiting service, from 25th June, 1782, to 24th Dec. following — — —	361	4	10
To Leonard Morse, Esq. secretary to General Lord Amherst, for his contingent disbursements, from 25th Dec. 1781, to 26th March, 1782 — — — —	133	1	4
Jan. 29. To John Trotter, Esq. for providing hospital bedding, &c. for the use of the forces — —	2198	8	9
To Robert Adair, Esq. for his contingent expences as inspector general of regimental infirmaries — —	162	9	0
To A. Clinton, Esq. for providing and repairing sundry utensils, &c. for the use of the barracks at Plymouth dock, from 25th Dec. 1781, to 24th Dec. 1782, and for his allowance for the same time —— ——	309	13	5
Date of treasury letter, Oct. 11, 1782. To Mr. Anderson, on account of subsistence of the 2d battalion of the 42d regiment of foot, to 24th Dec. 1781, serving in the East Indies	2380	0	0
Date of sec. at war's letter, Nov. 15. To ditto for 122 days ditto, of a detachment of ditto battalion, to ditto —	163	13	8
Aug. 20. To Mess. Bisshopp and Co. on account of 122 days subsistence of the 1st battalion of the 73d regiment of foot, to 24th Dec. 1782, serving in the East Indies —	42	14	0
Oct. 11. To ditto, on account of subsistence of the 98th regiment of foot, to ditto, serving in ditto ——	870	0	0
Aug. 24. To Mess. Cox and Co. on account of 122 days subsistence of the 100th regiment of foot, to ditto, serving in ditto — — — —	124	16	0
To ditto, on account of 92 days ditto of ditto regiment to ditto — — — —	46	0	0

	£.	s.	d.
Aug. 20. To Mr. Adair, on account for 122 days subsistence of the 102d regiment of foot, to ditto, serving in the East Indies — —	262	6	0
	1,356,919	10	2¾

N. B. When remittances are made from India, the public will have credit in a future account of extraordinaries, for the above-mentioned sums issued to agents of sundry corps serving in the East Indies.

War-Office, Feb. 14, 1783. GEO. YONGE.

An Account of the Distribution of the Sum of 589,931l. 13s. 9d. *Part of the Sum of* 1,000,000l. *granted to his Majesty, to defray any Extraordinary Expences incurred, or to be incurred, on Account of Military Services for the Year* 1782, *paid by the Right Honourable* Edmund Burke, *late Paymaster-general of his Majesty's Forces. — With the Dates of Warrants.*

May 9, 1782. To Thomas Harley and Henry Drummond, Esqrs. to be by them applied and invested in the purchasing Spanish and Portugal coins, for the use and service of his Majesty's forces serving in North America —	60000	0	0
June 25. To ditto for ditto service —	298428	11	1
May 10. To bills of exchange drawn by George Ferguson, Esq. for public services — —	116	0	0
To ditto for ditto service — —	1596	0	0
May 16. To ditto for ditto service —	217	0	0
May 10. To bills of exchange drawn by John Campbell, Esq. for public services — —	1126	4	7¼
May 16. To ditto, for ditto service —	854	13	9½
June 16. To ditto for ditto service —	292	10	0
May 10. To bills of exchange drawn by Alexander Cameron, Esq. for public services —	1113	16	5¼
To bills of exchange drawn by Norman Mc Leod, Esq. for public services — —	1663	19	6
To ditto drawn by Archibald Campbell, Esq. for public services — —	18977	9	3
May 16. To ditto for ditto service —	30000	0	0
May 10. To ditto, drawn by James Murray, Esq. for public services — —	4675	9	2½
May 16. To ditto, drawn by Peter Chester, Esq. for public services — —	81	1	9½
June 16. To ditto drawn by Frederick Haldimand, Esq. for public services — —	500	0	0

To

	£.	s.	d.
To bills of exchange drawn by Robert Pringle, Esq. for public services	82	12	9
To ditto, drawn by James Wright, Esq. for public services	200	0	0
To a bill of exchange drawn by John Kirkbeck, on account of English prisoners from Mahon ———	66	16	6
To a bill of exchange, drawn by John Collett, on account of ditto service —— ——	16	3	10
May 1. To bills of exchange of this date, drawn by R. H. Bradshaw, Esq. deputy paymaster of the forces in the West Indies, on account of expences incurred for the use and service of the said forces —— ———	24260	0	0
June 1. To ditto of this date, drawn by ditto, for ditto service —— ———	2700	0	0
July 1. To ditto of this date, drawn by ditto, for ditto service - - ———	4300	0	0
Aug. 1. To ditto of this date, drawn by ditto, for ditto service ——— ———	4900	0	0
Aug. To ditto of this date, drawn by ditto, for ditto service — — —	1300	0	0
Aug. To ditto of this date, drawn by ditto, for ditto service ——— ———	31750	0	0
April 12. To Peter Chester, Esq. late governor of West Florida, for the purchase and keeping up a schooner for the service of that province, from Jan. 1, 1781, to May 12 following —— ———	113	18	4
April 17. To Captain-lieutenant Henry Webb, of the 85th regiment of foot, for losses he sustained when taken prisoner by an American privateer — —	41	3	0
May 2. To Ensign Henry Bowen, of the 16th regiment of foot, being his Majesty's bounty for the loss of his leg in the action near Camden, South Carolina, Aug. 16, 1780 —	166	18	4
To Messrs. Bishopp and Brummell, to be paid over to sundry officers of the 89th regiment of foot, for losses sustained by the hurricane at St. Lucia, Oct. 11, 1780 —	81	13	6
To Lieutenant-colonel Coore, for the losses he sustained when shipwrecked in the Lydia transport near Long-Island, Dec. 25, 1778, and likewise when taken prisoner by the Surveillant frigate, June 18, 1780 ——	46	15	0
To Captain Lamb, of the 35th regiment of foot, for losses he sustained when taken prisoner by an American privateer, Oct. 26, 1780 —	47	0	6
May 17. To Sir John Hamilton, for necessaries and pay of himself and other officers in the navy, for the time they were employed in defending Quebec when it was besieged by the rebels in the year 1775 —— — —	993	18	1
June 7. To John Trotter, Esq. for hospital bedding and divers utensils for the use of the forces in the Leeward Islands	1768	7	6
June 21. To ditto, for stores for the use of the hospital at New York ——— ———	243	2	0

	£.	s.	d.
June 14. To Walter M'Allen, Esq. for stores and provisions supplied for the brigantine Botetourt, formerly belonging to the government of Grenada — —	338	12	2
To Henry Delamaine and Son, for prime cost, freight, and insurance of 180 pipes of Madeira wine, for the use of the hospitals in the Leeward Islands —— ——	9552	10	4
June 18. To Messrs. Cope and Bignell, merchants, for 836 pounds of bread delivered into store at Pensacola —	23	8	3
To John Ingram, merchant, for a quantity of casks and hoops lost by the capture of the Elizabeth victualler, employed in his Majesty's service — —	23	2	6
June 21. To Captain Mathew Pitts, late commanding engineer at St. Lucia, for money disbursed for works carried on between Aug. 24, 1780, and Jan. 23, 1781, by order of Major-general Vaughan — —	2877	18	10
To Samuel Clare, Esq. for losses of sundry officers of the 93d regiment of foot, when taken on board the Good Intent transport, by the Rambler privateer — —	84	6	0
June 22. To Major-general Tryon, being the balance due to him as captain-general and governor in chief of the province of New-York, between Jan. 19, 1775, and March 22, 1780 — — —	5511	2	4
June 28. To Captain Hawkins, of the ship Ceres, for taking Lieutenant-general Carleton to America —	150	0	0
July 4. To Kender Mason, Esq. for charges and commission in remitting for the troops in East Florida, between April 25, 1778, and Aug. 24, 1779 — —	1351	15	4
To Ensign J. W. Molesworth, of the 46th regiment of foot, for his extra expences in his passage to join the said regiment at St. Lucia, 1781, being ordered round by New York with recruits for the forces there —— ——	45	15	0
July 5. To Thomas Harley, Esq. for sundry articles of cloathing for the forces at New York and Jamaica —	11589	4	0
July 11. To Major Cowley, of the 22d regiment of foot, for losses he sustained when taken by a French privateer in his way to New York —— ——	60	16	0
May 2. To Sir John Inglis, Bart. and Thomas Dundas, Esq. executors to the late Colonel James Masterton, for oatmeal, firing, candles, &c. furnished to the forces in the garrisons of Fort William, Castle Duart, Fort Augustus, Fort George, and the barracks of Bernera, Inversnaid, Corgarff, and Bræmar, and the out-post stations in their neighbourhood, from Jan. 1, 1781, to Dec. 31 following — —	2549	10	9
June 28. To Lieutenant-general Mackay, for the contingent expences of the forces in North Britain —	300	0	0
April 10. To Lieutenant William Grant, for coals, candles, &c. for the forces in Cumberland Fort, from Aug. 16, 1781, to Feb. 16, 1782 — —	107	8	4

April

	£.	s.	d.
April 26. To M. Pierrepoint, Esq. for providing coals, candles, &c. for the forces in Chatham barracks, from Oct. 5, 1781, to April 5, 1782 — —	1772	13	3
To Henry Henderson, Esq. for coals, candles, &c. for the forces at Hilsea barracks, Portsmouth — —	1610	8	6
May 16. To Joshua Darwin, Esq. for coals, candles, &c. for the forces at Tynmouth barracks and Clifford's fort, from Aug. 25 to Dec. 24, 1780 — —	53	7	0
To ditto, for ditto for the forces at ditto, from Dec. 25, 1780, to June 17, 1781 — —	70	9	0
June 7. To Lieutenant-governor Singleton, for coals, candles, &c. for the forces at Landguard fort, from June 25, 1781, to Dec. 24, following — —	180	6	5
June 14. To Lieutenant-governor Irving, for the balance of his account of ditto for the troops in Guernsey, from Oct. 10, 1779, to Oct. 9, 1781 — —	381	15	5
June 21. To Lord Elphinstone, for coals, candles, &c. for the forces in Edinburgh castle, from Oct. 1, 1781, to Dec. 31, following — —	214	2	0
To ditto, for ditto for the forces in ditto castle, from Jan. 1, 1782, to March 31, following — —	228	11	0
June 28. To Andrew Clinton, Esq. upon account, to enable him to provide ditto for the forces at Plymouth Dock	500	0	0
July 4. To E. B. Delafontain, for ditto for the additional companies and recruits to the foot guards in the Savoy, from Dec. 25, 1781, to June 24, 1782 — —	255	0	0
To Joshua Darwin, Esq. for ditto for the 10th and 48th reregiments of foot in Clifford's fort, from Jan. 18, 1781, to Jan. 28, 1782 — —	159	11	0
July 26. To Andrew Clinton, Esq. for ditto for the troops in the citadel of Plymouth, St. Nicholas' island, &c. from Dec. 25, 1781, to June 24, 1782 — —	430	15	11
May 9. To Major-general Phillipson, for grass money for the 20th regiment of dragoons in the summer 1781 —	620	6	6
April 10. To H. J. Hansard, Esq. to enable him to reimburse the non-commissioned officers and private men of sundry regiments of foot, the stoppages made for the surgeon and paymaster's allowances, from June 25, 1781, to Dec. 24, following — —	279	5	1
To ditto, to enable him to reimburse ditto of sundry regiments of foot, the stoppages made for ditto, from Dec. 25, 1780, to June 24, 1781, and for the allowance of bread money to the 17th and 45th regiments at Chatham barracks	324	7	2
April 17. To F. Elwyn, Esq. to enable him to reimburse ditto of the 70th regiment of foot, the stoppages made for ditto, from June 25, 1781, to Dec. 24, following; and also for the allowance of bread money to a party of the said regiment at Chatham barracks — —	98	18	9

June

	£.	s.	d.
June 7. To A. Lawrie, Esq. for the allowance of bread money to sundry independent companies of foot stationed at Chatham barracks and Dover castle, 1781 ——	322	2	0
July 11. To James Hockett, Esq. to enable him to reimburse the non-commission officers and private men of the 3d regiment of foot, the stoppages made for the surgeon and paymaster's allowances, from Dec. 25, 1781, to June 24, 1782	98	2	4
April 10. To H. J. Hansard, Esq. to enable him to reimburse ditto of the East Devon and 2d West Riding of Yorkshire militia, the stoppages made for ditto, from June 25, 1781, to Dec. 24, following —— ——	182	7	7
To John Powell, Esq. to enable him to reimburse ditto of the West Middlesex and Bedfordshire ditto, the stoppages made for ditto, from ditto to ditto ——	165	9	6
To Timothy Brent, Esq. to enable him to reimburse ditto of the Staffordshire ditto, the stoppages made for ditto, from ditto to ditto —— ——	86	13	4
May 9. To Messrs. Meyrick, to enable them to reimburse ditto of the Leicestershire and Warwickshire ditto, the stoppages made for ditto, from Dec. 25, 1780, to Dec. 24, 1781	382	6	8
June 7. To Messrs. Roberts, to enable them to reimburse ditto of the Durham and Merionethshire ditto, their stoppages made for ditto, from June 25, 1781, to Dec. 24, following, and for the allowance of bread money to the Durham ditto stationed at Berwick in the year 1781 ——	196	2	6
July 11. To H. Hunter, Esq. to enable him to reimburse ditto of the North Hampshire ditto, the stoppages made for ditto, from Dec. 25, 1781, to June 24, 1782 ——	73	17	0
To Messrs. Fitter and Co. to enable them to reimburse ditto of the Surrey and Anglesea ditto, the stoppages made for ditto, from ditto to ditto —— ——	174	15	2
To S. Halliday, Esq. to enable him to reimburse ditto of the Somersetshire ditto, the stoppages made for ditto, from ditto to ditto —— ——	113	5	0
To William Field, Esq. to enable him to reimburse ditto of the West and East Essex ditto, the stoppages made for ditto, from ditto to ditto —— ——	146	19	10
Aug. 14. To E. Armstrong, Esq. to enable him to reimburse ditto of the Hertfordshire ditto, the stoppages made for ditto, from ditto to ditto ——	76	12	8
July 19. To sundry agents, to be paid over and applied to the use of the effective private men of the respective regiments, battalions, and corps of militia, as an equivalent to the poundage deducted from the pay of the private men of the regiments of foot guards, and marching regiments of infantry on the British establishment, from April 25 to June 24, 1782	3299	14	0
May 9. For the marches of the 27th regiment of foot, from June 25, 1779, to Dec. 24, following ——	392	1	6

For

	£.	s.	d.
For the marches of the 22d regiment of dragoons, from Dec. 25, 1780, to June 24, 1781 —	105	4	1
For the ditto of the 18th regiment of foot, from June 25, 1779, to Dec. 24, following —	132	10	0
June 7. For the ditto of the 75th ditto, from June 25, 1779, to June 24, 1780 — —	299	14	6
June 14. For the ditto of the 97th ditto, from Dec. 25, 1779, to June 24, 1780 —	203	11	6
June 21. For the ditto of the 96th ditto, from Dec. 25, 1779, to Dec. 24, 1780 — —	518	19	4
July 26. For the ditto of the 45th ditto, from Dec. 25, 1777, to Dec. 24, 1778 —	179	5	0
For the ditto of ditto regiment, from Dec. 25, 1778, to Dec. 24, 1779 — —	539	6	0
For the ditto of ditto regiment, from Dec. 25, 1779, to Dec. 24, 1780 — —	298	3	0
May 2. To Lieutenant-general Monckton, for the contingent disbursements of the 17th regiment of foot, from Dec. 25, 1777, to Dec. 24, 1778 —	110	12	0
To ditto, for ditto of ditto regiment, from Dec. 25, 1778, to Dec. 24, 1779 — —	109	10	6
To ditto, for ditto of ditto regiment, from Dec. 25, 1779, to Dec. 24, 1780 —	118	2	0
May 9. To Major-general Massey, for ditto of the 27th ditto, from Dec. 25, 1778, to June 24, 1779 —	156	9	8
To ditto, for ditto of ditto regiment, from Dec. 25, 1779, to June 24, 1780 — —	266	8	1
To ditto, for ditto of ditto regiment, from June 25, 1780, to Dec. 24, following — —	266	10	0
June 7. To Major-general Morrison, for ditto of the 75th ditto, from June 25, 1780, to Dec. 24, following —	86	17	0
June 14. To Colonel Stanton, for ditto of the 97th ditto, from June 25, 1780, to Dec. 24, following —	182	19	0
July 26. To Lieutenant-general Haviland, for ditto of the 45th ditto, from Dec. 25, 1776, to Dec. 24, 1777	145	17	0
April 17. For the marches of the Pembrokeshire militia, from Dec. 25, 1779, to June 24, 1780 —	230	16	6
April 26. For the ditto of ditto regiment, from June 25, 1780, to Dec. 24, following — —	96	0	6
For the ditto of the Wiltshire ditto, from Dec. 25, 1780, to June 24, 1781 — —	187	17	6
May 9. For the ditto of the Worcestershire ditto, from ditto to ditto — —	334	10	11
For the ditto of the West Kent ditto, from ditto to ditto	143	13	0
May 16. For the ditto of the southern fencible men, from ditto to ditto — —	166	4	1
For the ditto of the Dorsetshire militia, from ditto to ditto	264	11	4

For

	£.	s.	d.
For the marches of the Sutherland fencible men, from ditto to ditto — — —	218	19	8
For the ditto of the West Norfolk militia, from Dec. 25, 1779, to June 24, 1780 — —	186	13	0
For the ditto of ditto regiment, from June 25, 1780, to Dec. 24, following — —	307	5	0
For the ditto of the East Norfolk ditto, from ditto to ditto	279	6	11
June 7. For the ditto of the Oxfordshire ditto, from June 25, 1779, to Dec. 24, following — —	180	2	0
For the ditto of ditto regiment, from Dec. 25, 1779, to June 24, 1778 — —	141	17	0
For the ditto of ditto regiment, from June 25, 1780, to Dec. 24, following — — —	164	8	0
For the ditto of the East Essex ditto, from ditto to ditto	225	19	6
For the ditto of the Derbyshire ditto, from ditto to ditto	284	17	0
For the ditto of the West Middlesex ditto, from ditto to ditto	213	3	0
June 14. For the ditto of the West Essex ditto, from June 25, 1780, to Dec. 24, following — —	201	6	6
For the ditto of the West Suffolk ditto, from ditto to ditto	148	15	0
For the ditto of the East Suffolk ditto, from ditto to ditto	65	10	0
For the ditto of the West Suffolk ditto, from Dec. 25, 1779, to June 24, 1780 — — —	162	3	0
For the ditto of the West fencible men, from Dec. 25, 1780, to June 24, 1781 — —	160	2	0
For the ditto of the Northern ditto, from Dec. 25, to June 24, 1780 — — —	110	3	0
For the ditto of the Cambridgeshire ditto, from Dec. 25, 1780, to June 24, 1781 — —	128	19	10
June 21. For the ditto of the Shropshire ditto, from June 25, 1780, to Dec. 24, following —	181	19	6
For the ditto of the North Hampshire ditto, from Dec. 25, 1780, to June 24, 1781 — —	316	10	0
June 28. For the ditto of the West Riding Yorkshire ditto, from June 25, 1780, to Dec. 24, following —	207	2	6
For the ditto of ditto regiment, from Dec. 25, 1780, to June 24, 1781 — —	250	0	0
For the ditto of South Hants ditto, from June 25, 1780, to Dec. 24, following — — —	150	12	6
July 4. For the ditto of the Rutlandshire ditto, from June 25, 1780, to Dec. 24, following — —	130	18	6
For the ditto of the Radnorshire ditto, from ditto to ditto	58	13	3
July 3. For the contingent disbursements of the Durham militia, from Dec. 25, 1780, to June 24, 1781 —	37	4	2
April 17. To Major-general Tryon, for providing divers camp necessaries for the 70th regiment of foot, in the year 1781 — — —	81	0	8
To Sir George Howard, for providing ditto for the 1st regiment of dragoon guards — —	697	14	0

	£.	s.	d.
April 17, 1782. To Lieutenant-general Johnston, for providing divers camp necessaries for the 11th regiment of dragoons — — — —	469	2	3
To Sir Thomas Egerton, for providing ditto for his regiment of foot — — —	124	12	0
To Lieutenant-colonel Whyte, for providing ditto for the 96th regiment of foot — — —	200	16	6
June 7. To John Trotter, Esq. for providing ditto for the use of the forces in America and the West Indies —	7287	7	0
June 28. To ditto, for providing ditto for four independent companies which are to encamp at Sheerness, and for 1000 infantry which are to encamp in North Britain, 1782 —	298	4	8
July 3. To Lord Sheffield, for providing ditto for the 22d regiment of dragoons — — —	483	4	6
April 17. To Colonel Goate, for providing ditto for the East Suffolk militia, for the year 1779 — —	130	0	6
July 3. To the Earl of Orford, for providing ditto for the West Norfolk militia, for the year 1782 — —	175	8	0
To Lord George Sutton, for providing ditto for the Nottinghamshire ditto, for ditto year — —	143	5	0
To Major William Burton, for providing ditto for the Rutlandshire ditto, for ditto year — —	43	10	0
To the Duke of Beaufort, for providing ditto for the Monmouthshire ditto, for ditto year — — —	111	2	0
To Lord Rivers, for providing ditto for the Dorsetshire militia, for ditto year — — —	193	1	6
To Colonel Maister, for providing ditto for the East York ditto, for ditto year — — —	152	11	0
July 25. To Colonel Thomas Johnes, for providing ditto for the Carmarthenshire ditto, for ditto year —	112	9	6
To Colonel Campbell, for providing ditto for the Cardiganshire ditto, for ditto year — —	82	19	6
To Colonel Blackwell, for providing for the North Gloucester ditto, for ditto year — — —	160	16	6
To Lord Bateman, for providing ditto for the Herefordshire ditto, for ditto year — — —	168	2	0
To the Duke of Manchester, for providing ditto for the Huntingdonshire ditto, for ditto year — —	130	10	6
To the Duke of Dorset, for providing ditto for the West Kent ditto, for ditto year — —	200	13	0
To the Earl of Derby, for providing ditto for the Lancashire ditto, for ditto year — — —	237	6	6
To the Earl of Powis, for providing ditto for the Montgomeryshire ditto, for ditto year — —	109	10	0
To Lord Algernon Percy, for providing ditto for the Northumberland ditto, for ditto year — —	206	12	0
May 23. To Major-general Meadows, to replace sundry			

	£.	s.	d.
accoutrements of the 89th regiment of foot, which were lost in the hurricane at St. Lucia — —	461	7	0
To Major-general Scott, to replace sundry ditto of the 83d regiment of foot, which were rendered unfit for service at the action in Jersey, Jan. 6, 1781 — —	23	8	0
To Lieutenant-general Mackay, to replace sundry ditto of the 21st regiment of foot, lost on service in America, in the year 1777 — — — —	396	15	6
June 28. To Lieutenant-general Haldimand, in lieu of 183 days nett offreckonings of additionals to the 1st battalion of the 60th regiment of foot — — —	191	9	11
To Major-general Douglas, in lieu of 122 days ditto of additionals to the 104th regiment of foot — —	24	1	7
April 10. To Captain Richard Bailey, for sundry expences incurred by him in superintending the embarkation of parties, stores, &c. for the forces abroad for one year, to March 10, 1782 — — — —	313	3	9
To Robert Adair, Esq. on account of contingent expences for hospitals, &c. — — —	1500	0	0
April 11. To the representatives of George Cooke, deceased, and to Thomas Townshend, Esq. to be applied to pay the fees due for auditing their accounts, as late paymaster general of the forces for 183 days, to June 24, 1768 —	423	0	0
To the representatives of Charles Townshend, Esq. deceased, to be applied to pay the fees due for auditing his accounts, as late paymaster general of the forces, from Dec. 25, 1765, to June 24, 1766 — —	418	17	0
April 16. To Messrs. Eyre and Strahan, for paper, printing, &c. several acts of parliament, and rules and orders for the use of the forces — —	381	10	4
April 17. To John Gore, Esq. for necessaries for the foot guards in the barracks of the tower, and for the infirmary there, for six months, to Lady-day, 1782 —	621	8	6
To Mr. Pierrepoint, on account of contingent disbursements for hospitals — — —	2000	0	0
May 2. To Mrs. Elizabeth Fitzgerald, being his Majesty's bounty for herself and children, in consideration of her husband having been killed in action in Fort Hardy in America, Oct. 11, 1777 — — — —	194	13	4
To Mary Campbell, being his Majesty's bounty for herself and children, in consideration of her husband being killed in action at Newhaven in North America, July 5, 1779	121	13	4
May 3. To Messrs. Mackenzie and Company, merchants, for supplying a quantity of flour to replace some that was damaged in the Valiant navy transport victualler —	533	14	4
May 16. To the Duke of Gloucester, for cloathing for the drummers and hautboys of the first regiment of foot guards for two years, to March 25, 1783 — —	344	9	0

To

	l.	s.	d.
To Earl Waldegrave, for the cloathing of the drummers and hautboys of the Coldstream regiment of foot guards for two years, to May 1783 — — —	344	9	
To Major-general Hall, for his contingent expences for the forces under his command during the campaign 1781	27	10	
To Lieutenant-general Gage, for his contingent expences for the forces encamped at Coxheath 1781 — —	92	11	
May 23. To S. Leeke, Esq. for the hire of ground on South Sea Common near Portsmouth, and damages done thereon in the years 1779, 1780, and 1781, by the encampment	300		
May 24. To Thomas Harley, Esq. for sundry articles of cloathing and accoutrements for the militia in Guernsey	3845	15	1
June 8. To Thomas Brown, merchant, for cost and expences in carrying on an action for the recovery of the value of a ship called the Prince Frederick, chartered in his Majesty's service — — — — —			
June 18. To the representatives of Brigadier-general Simon Fraser, for the balance of his account of contingent disbursements, from June 1, to Oct. 5, 1777 — —	450	14	10
To George Garnier, Esq. apothecary general, for medicines, drugs, and materials furnished for the forces in the year 1781, in part of a warrant of this date for 17,076l. 10s. 2d.	14989	7	5
	589931	13	9

War Office, Jan. 23, 1783. GEORGE YONGE.

An Account of the distribution of 410,068*l.* 6*s.* 3*d.* *being part of the sum of* 1,000,000*l.* *granted to his Majesty, to defray any extraordinary expences incurred, or to be incurred, on Account of Military Services for the Year* 1782, *paid by the Right Honourable* Isaac Barré. —*With the Dates of Warrants.*

Aug. 6, 1782. To Thomas Harley and Henry Drummond, Esqrs. to be by them applied and invested in the purchasing Spanish and Portugal coins, for the use and service of his Majesty's forces in North America — —	51287	5	4
To ditto, to be by them invested in Spanish and Portugal coins, for the use and service of his Majesty's forces serving in ditto — — —	138218	1	8
Aug. 22. To ditto to be by them invested in Spanish and Portugal coins, for the use and service of his Majesty's forces serving in ditto — —	29259	10	4
To ditto, to be by them invested in Spanish and Portugal coins,			

	£.	s.	d.
coins, for the use and service of his Majesty's forces serving in ditto — — —	25784	2	11
Aug. 30. To ditto, to be by them invested in Spanish and Portugal coins, for the use and service of his Majesty's forces serving in ditto — — —	16864	3	4
Oct. 18. To ditto, to be by them invested in Spanish and Portugal coins, for the use and service of his Majesty's forces serving in ditto — — — —	85501	2	7
To ditto, to be by them invested in Spanish and Portugal coins, for the use and service of his Majesty's forces serving in ditto — — — —	11999	5	10
Nov. 1. To ditto, to be by them invested in Spanish and Portugal coins, for the use and service of his Majesty's forces serving in ditto, in part of a warrant for 64,618l. 1s. 3d.	51154	14	
	410068	6	

War Office, Feb. 14, 1783. GEORGE YONGE.

The following bill was introduced into the House of Commons by the Right Honourable *William Pitt*; and as it is likely to be agitated again in Parliament, we lay it before our readers.

A Bill for preventing Abuses, and establishing certain Regulations, in the several Offices of the Treasury, Admiralty, Ordnance, Excise, and Stamps, and of several other Offices therein mentioned.

WHEREAS it is highly expedient, for the correction of abuses which may have arisen, and with a view to such savings as may be made in the expences of different offices and departments of his Majesty's government, that the said expences should be duly examined and regulated, and in particular, that the fees, gratuities, and perquisites, in the several departments under the commissioners for executing the office of lord high admiral of Great Britain, the master general, the lieutenant general, surveyor general, and officers composing the board of ordnance, the paymaster general of his Majesty's forces, his Majesty's secretary at war, the treasurer of his Majesty's navy, the commissioners for victualling his Majesty's navy, the commissioners of the customs, the commissioners of the excise, the commissioners for sick and hurt seamen, the commissioners for taxes, the commissioners for stamps, the commissioners for salt duties, the postmaster general, the surveyor general of the land revenue, the surveyor general of woods and forests, the commissioners for hackney coaches, the commissioners for hawkers and pedlars, the comptroller of the army accounts, should be regulated and ascertained, and a proper method established for the receipt and distribution thereof:

Be it therefore enacted and declared by the King's most excellent Majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that the lords commissioners of his Majesty's treasury shall, with all convenient speed, after   lay the returns of the fees, perquisites, and gratuities, usually taken, demanded, or received, by any clerk or officer within any of the before-mentioned departments respectively, or copies thereof, together with copies of the annual establishment, and also of the incident bills of the said offices, as they respectively stood in the year one thousand seven hundred and eighty-two, and, if they shall judge it proper, in any preceding year, before the commissioners for the public accounts, appointed by an act, made in the twentieth year of his Majesty's reign, and continued by two acts made in the twenty-first year of his Majesty's reign, and in the last session of parliament, and that they the said commissioners of public accounts, or any   or more of them, shall, and they are hereby required, to take into their consideration, as soon as the enquiries they are now engaged in will allow, all the said returns, establishments, and incident bills, and proceed thereon in such order as the commissioners of his Majesty's treasury now, or for the time being, or any   or more of them, or the lord high treasurer for the time being, shall from time to time direct; and the said commissioners of accounts shall from time to time report and certify their proceedings in writing, under the hands and seals of them, or any   or more of them, to the said commissioners of his Majesty's treasury, or the lord high treasurer for the time being, upon each department separately,

speci-

ſpecifying what officers and clerks belong to or are employed in the ſame, and what is the duty, ſervices, and attendance required of them, together with the fees, rewards, and wages every of the ſaid officers and clerks, or their ſubſtitutes or under clerks, may or ought lawfully to have and take for and in reſpect of their ſeveral offices and places, adding at the ſame time ſuch obſervations as ſhall occur to them, and ſuch plans, either for correction or improvement, or for aboliſhing or regulating any of the ſaid fees, rewards, or wages, or for carrying into execution the general purpoſes of this act, as may appear to them proper to be adoted for the time to come; and in particular the ſaid commiſſioners of accounts ſhall, in all caſes in which they ſhall be of opinion that any fees ought to continue to be taken in any of the ſaid offices or departments, conſider and report whether it ſhall be practicable to appoint a perſon to receive and diſtribute the ſame, under the directions of the ſeveral boards or principal officers, in the manner and according to the proportions as they ſhall be hereafter ſettled under the authority of this act.

And be it farther enacted by the authority aforeſaid, that all and every the powers and authorities given to the ſaid commiſſioners of public accounts, or any or more of them, in and by the ſaid recited acts, or any of them, for the enabling them to examine, take, and ſtate, the public accounts of the kingdom, ſhall be, and the ſame are hereby declared to be inveſted in them, in as full and ample manner, for the purpoſe of enabling them to examine the returns aforeſaid, and to report thereon; and every officer and clerk in every of the official departments aforeſaid ſhall, when thereunto required by the ſaid commiſſioners of accounts, or any or more of them, attend the ſaid commiſſioners, and ſubmit to be examined upon oath, and obſerve and execute the orders and directions of the ſaid commiſſioners, in like manner as accountants, by the ſaid recited acts, or either of them, are required to do.

And be it farther enacted by the authority aforeſaid, that the commiſſioners of his majeſty's treaſuary, or any of them, or the lord high treaſurer for the time being, ſhall, and he and they is and are hereby authoriſed and required upon the receipt of each report, to conſider the regulations therein propoſed, and to draw out, or cauſe to be drawn out, ſuch an eſtabliſhment as they ſhall think fit, containing the numbers of officers, clerks, and ſervants, to be employed in each office, together with their reſpective ſalaries, and alſo a table, ſpecifying the fees, if any, which are to be taken therein, and alſo the times when, and the proportions in which, ſuch fees (to be received in the manner hereinafter directed) are to be diſtributed among the different officers, clerks, and ſervants belonging to the ſame, and to ſign ſuch eſtabliſhment and table, and to tranſmit the ſame, ſo ſigned, to the principal officers or officer in whoſe department or office ſuch fees are permitted to be taken; who is, and are hereby required to cauſe copies of the ſame, with the addition of the name of each officer for the time being, ſet oppoſite to the fee or proportion of fees which ſuch officer will be entitled to, according to the diſtribution directed, to be hung up or placed in ſome conſpicuous part of the office or room where ſuch fees ought to be paid, for the information and inſpection of the ſeveral ſubordinate officers and clerks, and of the perſons having occaſion to pay the ſame; and the ſaid commiſſioners of his Majeſty's treaſury, or any of them, or the ſaid high treaſurer for the time being, ſhall lay copies of the ſame before both houſes of Parliament at the ſame time, if ſitting, or within days after their next meeting; and the ſaid table,

as far as the ſame relates to the fixing the fees which are from that time to be taken, ſhall in no caſe thereafter be ſubject to any alteration, otherwiſe than by act of Parliament.

Provided always, and be it farther enacted, that ſo much of the ſaid table as relates to the times when, and the proportions in which ſuch fees are to be diſtributed, ſhall be ſubject to ſuch alterations as the commiſſiones of his Majeſty's treaſury ſhall, by warrant under their hands, direct; which Alterations, however, ſhall not be made oftner than once in a year, and ſhall be notified at leaſt months before the time of diſtribution, and ſhall then take place only with regard to ſuch fees as ſhall have been received by the receiving clerk (in the manner hereinafter directed) where one is appointed after ſuch notification.

And be it farther enacted, by the authority aforeſaid, that in all caſes where the appointment of a receiving clerk is recommended by the commiſſioners of public accounts, the principal officer or officers of every department or office to whom the eſtabliſhment and table of fees, with ſuch recommendation, ſhall be ſo tranſmitted, ſhall, within after the receipt of the ſame, or ſooner, as hereinafter provided, with the approbation of the commiſſioners of his Majeſty's treaſury, or any of them, or the lord high treaſurer for the time being, appoint a fit perſon (aſſigning him a fixed annual ſalary) to receive all the fees which ſhall be directed to be taken, according to the ſaid table; who ſhall receive the ſame, and diſtribute them among the officers of the ſaid department or office reſpectively, at ſuch periods, and in ſuch proportions, as are, or ſhall be preſcribed by the ſaid table, or by ſubſequent warrants under the hands of the commiſſioners of his Majeſty's treaſury, or any of them, or the lord high treaſurer for the time being; and that from the time that, purſuant to this act, a table of fees ſhall have been tranſmitted to any of the offices or departments hereinbefore mentioned, no greater or other fee, reward, or gratuity, than what is contained and ſpecified in the ſaid table, ſhall on any pretence whatſoever be received by any officer or perſon belonging to the ſame; and in ſuch offices wherein a perſon ſhall be appointed to receive and diſtribute the fees, no officer or other perſon whomſoever, ſhall receive any fee, gratuity, or reward, or any proportion of fees, from any perſons, other than the officer ſo appointed to receive and diſtribute the ſame; and any officer or perſon offending, by receiving or collecting any fee, gratuity, or reward, otherwiſe than is hereby authoriſed and directed, ſhall, for every ſuch offence, forfeit the ſum of to ſuch perſon or perſons as ſhall ſue for the ſame, with coſts of ſuit, to be recovered by action of debt, bill, plaint, or information, in any of his Majeſty's courts of record, wherein no eſſoign, privilege, or wager of law, injunction, or order of reſtraint, and no more than one imparlance, ſhall be allowed, and ſhall be deprived of his office, and be for ever after rendered incapable of ſerving his Majeſty in any civil office or employment whatſoever.

Provided always, and be it enacted by the authority aforeſaid, that nothing herein contained ſhall extend, or be conſtrued to extend, to any extraordinary gift, gratuity, or reward, which may hereafter be given or granted to any officer or officers, or any perſon in any of the ſaid departments, over and beyond the ſalary or fees which ſuch perſon may be entitled to according to the eſtabliſhment and table of fees to be tranſmitted to each department, if the ſaid

faid extraordinary gift, gratuity, or reward, fhall be given and granted on application from the principal officers or officer of fuch department, by warrant under the hands of the commiffioners of the treafury, or any of them, or the lord high treafurer for the time being, directed to fuch principal officers or officer, authorifing him or them to pay the fame accordingly.

And whereas the very worft confequences muft arife to the public from a continuance of the practice of officers, who are entrufted with the receiving and delivering ftores of various forts in the different offices, or with any check or controul refpecting the fame, receiving gifts from the perfons felling or buying the fame; be it farther enacted, that from and after the no fuch officer or perfon fhall, on any account, or under any pretence whatfoever, take any fee, gift, gratuity, or perquifite of any fort or kind, on pain of difmiffion, and being rendered incapable of ever ferving his Majefty again in any civil employment whatfoever.

And whereas the fale of offices or places within any of the official departments aforefaid, is highly improper; be it therefore enacted by the authority aforefaid, that from and after the no perfon or perfons whatfoever fhall buy or fell, or contract for the purchafe or fale, or give or receive, or promife or undertake to give or receive, any fum of money, gratuity, or reward whatfoever, upon the procuring any place, office, or employment, in any of the departments before mentioned; and that in cafe any perfon or perfons fhall buy or fell, or contract for the purchafe or fale, or give or receive, or promife or undertake to give or receive, any fum of money, gratuity, or reward whatfoever, upon the procuring any place, office, or employment, in either of the departments aforefaid, all and every fuch perfon and perfons fhall, for every fuch offence, forfeit the fum of to any perfon who fhall fue for the fame, to be fued for and recovered in the manner before directed, and fhall be for ever after rendered incapable of holding under his Majefty's government any civil office or employment whatfoever.

And whereas it may happen that improper expences may in certain cafes be incurred by the fuperannuation of officers, clerks, or fervants, or by the appointment of perfons to difcharge the duty of fuch as may have leave of abfence; be it farther enacted and declared, that in all cafes where any clerk, officer, or fervant, in any of the faid deparments, fhall, after the be abfent on leave, the perfon who fhall be appointed to do his duty during his abfence fhall be paid by or out of the falary belonging to the officer, clerk, or fervant, whofe place he fhall fupply; and that no officer, clerk, or fervant, in any of the before-mentioned offices, or in the revenue under the management of any of them, fhall hereafter be fuperannuated, with fuch allowance or annuity as is ufual in each refpectively, except on account of age, infirmity, or other real caufe of difability to do the duty of his office, which caufe fhall be verified by the oath of the party, and by a certificate of the minifter and two refpectable inhabitants of the parifh within which he fhall happen to live.

And, in order to avoid the creating any new place or employment in any of the faid offices unneceffarily hereafter, be it enacted and declared, that after the eftablifhment of each office and department fhall be confirmed by the commiffioners of the treafury, or any of them, or the lord high treafurer for the time being, as herein provided for, no alteration fhall be made in the fame, nor fhall any additional officer, clerk, or fervant be appointed in any of them,